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## FOREWORD

The Tax Equalization and Review Commission was created January 1, 1996, pursuant to Legislative Bill 490, 1995 Session. That Bill is codified in Neb. Rev. Stat. §77-5001, *et seq.*, and sets forth the statutory duties of the Commission. One of the Commission's duties is to prepare a formal plan of equalization. Neb. Rev. Stat. §77-5012 (1999 Supp.) specifically provides that:

“The commission shall prior to September 1 of each year publish a formal equalization plan. The plan shall be derived from studies and statistics developed by the Department of Property Assessment and Taxation and presented to the Commission by the Property Tax Administrator. The plan shall focus on problem areas both geographically and by type of property as indicated by the Property Tax Administrator and the Commission's experience in reviewing disputes.”

The Tax Equalization and Review Commission utilized the 2000 Problem Area Report prepared and submitted by the Property Tax Administrator as a starting point for this plan. The Commission has focused the plan on the problem areas through information provided by the Property Tax Administrator and its experience in resolving disputes throughout the state.

This plan is submitted in accordance with the Commission's statutory duty.

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Robert L. Hans, Commissioner

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

**OUR THANKS**  
**CONTRIBUTING INDIVIDUALS AND ENTITIES**

The Commission would like to take this opportunity to thank a number of individuals and entities for the information which was provided to the Commission for the purposes of drafting this Formal Plan of Equalization. Those individuals and entities are Catherine Lang, the Property Tax Administrator; the Department of Property Assessment and Taxation; the County Assessors of the State of Nebraska; the Nebraska Tax Research Council; the Nebraska Association of County Officials; the Staff of the Revenue Committee of the Nebraska Unicameral Legislature; Susan Lore, and the Taxpayers of the State of Nebraska.

## **I. OVERVIEW OF THE PROPERTY TAX SYSTEM**

There were more than 3,000 independent, governmental subdivisions in the State of Nebraska which had the ability to levy taxes in 1989.<sup>1</sup> The past ten years have seen a significant reduction in the number of tax levying political subdivisions. In 1999, there were 2,125 non-school political subdivisions, and 587 school districts, which had the ability to levy property taxes. Of these 2,712 political subdivisions, 2,553 actually levied property taxes. Non-school political subdivisions levied \$568,477,744.00, in property taxes for tax year 1999, and school districts levied \$950,994,794.00 in property taxes.<sup>2</sup>

There has been a significant reduction in the property tax burden over time. Property taxes, as a percentage of the total tax burden have decreased from 45.09% in 1977-78 to 34.71% of the total tax burden in 1998-99.<sup>3</sup> Although there has been a significant percentage reduction in the tax burden over time, as noted above, there was a total of \$1,519,472,538.00 in property taxes levied in the State of Nebraska for tax year 1999. The sheer volume of real property taxation requires that problem areas in the property tax system be carefully scrutinized, and, if possible, resolved.

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<sup>1</sup> *A Layman's Guide to State and Local Revenue and Taxation in the State of Nebraska*, 1989, published by the Revenue Committee of the State of Nebraska, at p. 13

<sup>2</sup> *State of Nebraska Department of Property Assessment & Taxation, 1998 and 1999 Comparison, Value & Tax By Taxing Subdivision and By Property Type-State Totals* January 14, 2000.

<sup>3</sup> *A Comprehensive Guide to the Nebraska State & Local Tax System*, 1998, published by the Staff of the Nebraska Unicameral Committee on Revenue, at p. 12.

## **II. THE FORMAL PLAN OF EQUALIZATION**

This is the fifth plan prepared and submitted by the Commission. This Plan constitutes “public policy,” and the Commission has therefore actively sought public comment pursuant to the provisions of Nebraska’s “Public Meetings” statutes, found in Neb. Rev. Stat. §84-1408, *et. seq.* (Reissue 1999). The Commission, in order to facilitate that public comment, held a series of hearings over a three-month period. Hearings were held in Lincoln, North Platte, Grand Island, and Beatrice. Many of these hearings were held by video-conference facilities to insure the broadest possible range of access. The video-conference sites were located in Ainsworth, Chadron, Columbus, Kearney, McCook, Norfolk, North Platte, O’Neill and Scottsbluff.

The Commission, after the public hearing in Beatrice, issued a draft of the proposed Formal Plan of Equalization for tax year 2001. This draft of the proposed plan generated additional comments from both individuals directly involved in the assessment process and those outside of the process. The Commission, in light of these additional comments, revised the draft to clarify and narrow the focus of the document.

## **III. STUDIES, STATISTICS AND PROBLEM AREAS AS REPORTED BY THE PROPERTY TAX ADMINISTRATOR**

Neb. Rev. Stat. §Neb. Rev. Stat. §77-5012 (1999 Supp.) states that the formal plan:

“ . . . shall be derived from studies and statistics developed by the  
Department of Property Assessment and Taxation and presented to



the Commission by the Property Tax Administrator. The plan shall focus on problem areas both geographically and by type of property as indicated by the Property Tax Administrator and the commission's experience in reviewing disputes."

The Property Tax Administrator submits to the Commission "studies and statistics" on two separate occasions each calendar year: the first occasion is on or before April 5, when the Property Tax Administrator submits the *Reports and Opinion of the Property Tax Administrator* for each of the 93 counties as required by Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator, for tax year 2000, submitted over 9,300 pages of information in the form of the *Reports and Opinion*. The second occasion arises when the Property Tax Administrator submits "studies and statistics" in the form of a *Problem Area Report*.<sup>4</sup>

The *2000 Problem Area Report* is a 245-page report which is available from the Department of Property Assessment and Taxation. The *Problem Area Report* consists primarily of a county by county review of the information contained in the Commission's *2000 Formal Plan of Equalization*, a summary of the information contained in the *2000 Reports and Opinion of the Property Tax Administrator* for each of the 93 counties in the state, and a summary of problem areas by property type.

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<sup>4</sup> This 245-page report is available from the Department of Property Assessment and Taxation.

The Commission, as authorized by Neb. Rev. Stat. §77-5012 (1999 Supp.), reviewed all of the information submitted, and considered that information in light of “the commission’s experience in reviewing disputes.”<sup>5</sup>

#### **IV. THE COMMISSION’S EXPERIENCE IN REVIEWING DISPUTES**

The Commission has accumulated considerable experience in “reviewing disputes.”<sup>6</sup> There were 291 appeals filed with the Commission in 1996; 498 appeals filed with the Commission in 1997; 906 appeals filed with the Commission in 1998; and 470 appeals filed with the Commission in 1999. These appeals do not include the “equalization” proceedings which the Commission hears and considers every year between April 5 and May 15.<sup>7</sup> These figures also do not include the ‘county petition process.’<sup>8</sup> These figures also do not include the Commission’s review of appeals of decisions of the Property Tax Administrator.

The Commission, in “reviewing” these disputes, is authorized to take notice of “judicially cognizable facts” and “in addition may take notice of general, technical, or scientific facts within its specialized knowledge or statistical information regarding general levels of assessment within

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<sup>5</sup> Neb. Rev. Stat. §77-5012 (1999 Supp.).

<sup>6</sup> Neb. Rev. Stat. §77-5012 (1999 Supp.)

<sup>7</sup> See Neb. Const. Art. IV, Section 28. See also Neb. Rev. Stat. §77-5022 (1999 Supp.)

<sup>8</sup> Neb. Rev. Stat. §77-1504.01, as amended by 2000 Neb. Laws, L.B. 968, Section 58.

a county or a class or subclass of property within a county and measures of central tendency within such county which have been made known to the commission.”<sup>9</sup>

The Commission, in “reviewing” these disputes, has consistently taken notice of the information identified as appropriate for use in hearing and deciding appeals. This information includes the state constitution, state statutes, rules and regulations of various state agencies, professionally accepted mass appraisal reference works, and the information submitted by the Property Tax Administrator either as part of the “equalization” proceedings, or as part of the formal plan public hearings.

The Commission, in summary, considered the statistical studies and reports presented by the Property Tax Administrator; the historical problems in the quality of assessment practices as shown by previous articles, papers and reports which are identified in the previous Plans; historical trends in the uniformity and proportionality (the “quality”) of assessment practices such as the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”); the Commission’s experience in reviewing disputes; and the testimony and exhibits received while the Commission reviews disputes.

The data provided by the Property Tax Administrator in the form of “statistical profiles” continues to serve as the single most important source of information regarding the level and quality of assessment practices. These statistical profiles establish the level of assessment through the Assessment/Sales Ratio. The COD and the PRD, reported in the “statistical profiles”

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<sup>9</sup> Neb. Rev. Stat. §77-5016(5) (1999 Supp.).

of the Property Tax Administrator, also assist in identifying problem areas in the uniformity and proportionality of assessments.

The Commission also considers the information obtained during its experience in reviewing disputes to be a particularly valuable source of information from which problem areas initially outlined by the Property Tax Administrator may be evaluated. Although the statistics set forth above do not include the number of appeals heard regarding decisions of the Property Tax Administrator, that experience, too, is valuable, in identifying problem areas, and possible solutions.

## **V. OTHER SOURCES OF INFORMATION**

All state agencies engaged in the formulation of public policy are required to comply with the Public Meetings Act.<sup>10</sup> The Act specifically provides that:

“It is hereby declared to be the policy of this state that the formulation of public policy is public business and may not be conducted in secret.

“Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies. . . .”<sup>11</sup>

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<sup>10</sup> Neb. Rev. Stat. §84-1408, *et seq.* (Reissue 1999).

<sup>11</sup> Neb. Rev. Stat. §84-1408 (Reissue 1999).

This year's public hearings yielded an unexpected development. This development was a survey which was conducted by an independent source. A former county assessor, who is also a former member of the Box Butte County Board of Equalization, and a Certified General Appraiser licensed by the State of Nebraska, has been actively involved in county government and in both mass appraisal and fee appraisal for a number of years. Based on a suggestion by a county assessor, this individual wrote to every county assessor and state assessing official soliciting constructive criticism of the assessment function in the State of Nebraska. This individual invested a significant amount of time, money and energy in the project.

The information received from this project is so important because it provided the ninety three county assessors and state assessing officials, as well as other interested individuals, an opportunity to provide constructive criticism of the assessment process. The project is of critical importance in three respects: first, almost two-thirds of the assessors in the state responded, many with valuable suggestions; second, the project highlighted the need for a "safe" method of providing constructive criticism in order to improve the assessment process; and third, the project has opened avenues for continuing the project on an annual basis.

The project was based on a suggestion made by a county assessor at the North Platte Public Hearing on the Plan. The assessor suggested that the county assessors prepare and submit a Problem Area Report to address assessor concerns. The individual who undertook the survey had attended the North Platte Public Hearing, and took the position that another year without such a report would be detrimental to assessor interests, and undertook the task on extremely short notice.

As noted above, almost two-thirds of the assessors responded. The survey results were summarized and the results provided in a presentation made at the Beatrice Public Hearing on August 1, 2000. This presentation is set forth in its entirety in Appendix “B.” The Property Tax Administrator’s response to the presentation is set forth in its entirety in Appendix “C.” The Property Tax Administrator’s response to the draft Plan is also set forth in its entirety in Appendix “D.”

The goal of the project is set forth clearly in the presentation: “At the hearing held June 27, 2000, in North Platte, there was concern that assessors have problem area reports, but that neither TERC nor DPAT have problem areas discussed.”<sup>12</sup> This goal was clearly met. The first area of concern described in the responses received involved the Commission. Some of the more telling responses included the following:

- ▶ “TERC [makes] all their decisions from some statistical analysis printed on paper, which doesn’t ‘tell the whole picture of the situation in each county.’”<sup>13</sup>
- ▶ “They were late starting, had very little to say about my problems. If called again I will not waste my time going in front of the TERC.”<sup>14</sup>
- ▶ “Some assessors feel that TERC has put more work on the assessors as far as appeals by making it so easy and affordable for a taxpayer to present a protest.”<sup>15</sup>

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<sup>12</sup> *Presentation to TERC, August 1, 2000, Beatrice, NE, (“Appendix “B”) Appendix B at p. 2.*

<sup>13</sup> Appendix “B” at p. 3.

<sup>14</sup> Appendix “B” at p. 3.

<sup>15</sup> Appendix “B” at p. 4.

Some of the responses concerned the Department of Property Assessment and Taxation:

- ▶ “The most comments were made concerning the sales rosters. The continual proofing and reproofing of the same information seems to be a major problem, which was stated in over half of the returned questionnaires.”
- ▶ Constantly changing dates for deadlines and form formats are very frustrating and in themselves time consuming.”<sup>16</sup>

It is clear that for the first time many assessors felt comfortable in providing the Commission with information which they feel is critical to the formation of a credible plan of equalization. It is equally clear that there is a need for a “safe” method of conveying this information to the Commission.

The Commission, therefore, in drafting this Formal Plan of Equalization, incorporated many of the concerns raised by the survey, as well as the information received by the Commission from taxpayers, county officials, and other interested persons. The problem areas addressed by this Plan are those (1) which were most frequently raised, and (2) which, in the Commission’s opinion, are capable of being remedied within the near future.

## **VI.**

### **ISSUES RAISED IN THE *PROBLEM AREA REPORT***

As noted above, the statute governing the preparation of the plan requires that the plan focus on problem areas “both geographically and by type of property as indicated by the Property

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<sup>16</sup> Appendix “B” at p. 7.

Tax Administrator.”<sup>17</sup> The *2000 Problem Area Report* issued by the Property Tax Administrator, in addition to information concerning individual counties, raised issues which applied to all property regardless of geographical location, and to all types of property. The *Problem Area Report* raised the following issues:

- ▶ Qualifications of Assessors<sup>18</sup>
- ▶ Resources Available to Assessors<sup>19</sup>
- ▶ Role of County Boards of Equalization<sup>20</sup>
- ▶ Identification of Real Property<sup>21</sup>
- ▶ Record Keeping<sup>22</sup>
- ▶ Classification of Real Property<sup>23</sup>
- ▶ Valuation of Accretion Land<sup>24</sup>
- ▶ Rural Residential Acreages<sup>25</sup>

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<sup>17</sup> Neb. Rev. Stat. §77-5012 (1999 Supp.).

<sup>18</sup> *Problem Area Report* at p. 2.

<sup>19</sup> *Problem Area Report* at p. 2.

<sup>20</sup> *Problem Area Report* at p. 3.

<sup>21</sup> *Problem Area Report* at p. 3.

<sup>22</sup> *Problem Area Report* at p. 3.

<sup>23</sup> *Problem Area Report* at p. 4.

<sup>24</sup> *Problem Area Report* at p. 4.

<sup>25</sup> *Problem Area Report* at p. 5.



- ▶ Leasehold Interests<sup>26</sup>
- ▶ Mineral Interests<sup>27</sup>
- ▶ Special Valuation<sup>28</sup>
- ▶ Measurement Issues<sup>29</sup>

## VII. SUMMARY OF PROBLEM AREAS

The Commission, in considering the *2000 Reports and Opinion of the Property Tax Administrator* and the *2000 Problem Area Report*, in light of the Commission's experience in reviewing disputes, as well as the prior years' *Formal Plans of Equalization*, notes that this year's *Problem Area Report* incorporates suggestions for the improvement of assessment practices in each individual county. This is the fourth time within a twelve month period (August 1999 to August 2000) that those unique problems individual to each county have been identified. Those occasions are as follows: the Commission's *2000 Formal Plan of Equalization*, the *2000 Reports and Opinion of the Property Tax Administrator*, the Commission's 2000 equalization proceedings (wherein uniformity and proportionality problems not capable of resolution by percentage adjustments are discussed with the assessor); and finally, of course, the *2000 Problem Area Report*.

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<sup>26</sup> *Problem Area Report* at p. 6.

<sup>27</sup> *Problem Area Report* at p. 6.

<sup>28</sup> *Problem Area Report* at p. 6.

<sup>29</sup> *Problem Area Report* at pp. 7 - 8.

The Property Tax Administrator has also identified the limited resources available to county assessors. Given this fact, it is clear that the Commission must narrow the diverse issues presented in the *Problem Area Report* to a discrete number of problems which might reasonably be addressed within the next twelve months.

This year therefore, the Commission's Formal Plan will generally emphasize "system-wide" problem areas. Those "system-wide" problem areas may be summarized as follows:

1. As identified by the Property Tax Administrator, many if not most county assessor's offices continue to be underfunded and understaffed.
2. As identified by the Commission in hearing appeals from decisions of the Property Tax Administrator, the county assessors have a staggering amount of statutory duties. To this burden is added the fact that the property tax statutes have been in a constant state of flux which is adversely impacting administration of the property tax system.<sup>30</sup>
3. As identified by the Property Tax Administrator, the treatment of rural residential acreages as "agricultural" property is problematic for assessors.<sup>31</sup>
4. As identified by the Property Tax Administrator<sup>32</sup>, the accurate and effective implementation of Special Valuation (often referred to as "Greenbelt Valuation") for qualified agricultural land.

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<sup>30</sup> *Duane Dean v. Catherine D. Lang, Property Tax Administrator*, Commission Case Numbers 00PT-2, 00PT-3, 00PT-4, 00PT-5.

<sup>31</sup> *Problem Area Report*, at p. 5.

<sup>32</sup> *Problem Area Report*, at p. 6.

5. As identified by the Property Tax Administrator, the use of ratio studies when there are few sales during the study period and/or when a limited number of sales lack homogeneity.<sup>33</sup>
6. Although there has been considerable improvement in the planning phase for the inspection of real property by assessors on a regular basis, a continued emphasis on this basic appraisal function is necessary.
7. Although there has been some movement to consider standardization of Property Record Files, actual implementation has not yet occurred.

## **VIII. FOCUS AREAS**

### **A. LACK OF FUNDING AND STAFFING**

It is an acknowledged fact that many county assessor offices are underfunded and understaffed. The Commission has reached this conclusion in each of the last four Formal Plans of Equalization.<sup>34</sup> The Property Tax Administrator has also acknowledged this fundamental

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<sup>33</sup> *Problem Area Report* at pp. 7 - 8. See also *Exhibit 260*, p. 6.

<sup>34</sup> *1997 Statewide Plan of Equalization*, at pp. 20 - 21; *1998 Statewide Plan of Equalization*, at p. 9; *1999 Formal Plan of Equalization*, at p. 4; *2000 Formal Plan of Equalization*, at p. 3.

problem in many counties in the *2000 Problem Area Report*.<sup>35</sup> The problem is also identified in the County Assessor Interviews conducted by the Nebraska Department of Property Assessment and Taxation. These Interviews are submitted to the Commission as part of the *Reports and Opinion of the Property Tax Administrator*.<sup>36</sup>

This lack of adequate funding and adequate staffing impacts the assessment of every parcel of real property subject to taxation in the state. The problem must be viewed in the context of the statutory and administrative duties imposed on county assessors. These duties are staggering. This burden is clearly and concisely demonstrated by the calendar published by the Department of Property Assessment and Taxation on its website<sup>37</sup>. That calendar is set forth in its entirety below.

**PROPERTY TAX CALENDAR**  
(With 1999 legislative changes)

<b>"DUE" DATE</b>	<b>DUTY</b>	<b>STATUTE</b>	<b>RESPONSIBILITY OF</b>
JAN 1, 12:01 A.M.	ASSESSMENT OF REAL PROPERTY (LISTING & VALUE)	77-1301	ASSESSOR
JAN 1, 12:01 A.M.	ASSESSMENT OF PERSONAL PROPERTY (LISTING & VALUE)	77-1201	ASSESSOR
JAN 1	RAILROADS & PUBLIC SERVICE ENTITIES REPORT NON-OPERATING PROPERTY	77-606, 77-801	TAXPAYER
JAN 15	MOBILE HOME COURT REPORT TO ASSESSOR	77-3706	TAXPAYER
JAN 15	PTA SETS TAX RATE FOR AIR CARRIERS & CARLINES	77-684, 77-1249	PA&T
FEB 1	ASSESSOR MAKES RECOMMENDATION ON PERMISSIVE EXEMPTION APPLICATIONS	77-202.01	ASSESSOR

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<sup>35</sup> The Property Tax Administrator reached this conclusion based on a review of individual County Assessor's Offices. *See, e. g., 2000 Problem Area Report*, at pp. 11, 15, 19, 47, 51, 79, 104, 106, 113, 117, 119, 149, 151, 166, 181, 195, 229, 233 & 239 .

<sup>36</sup> *2000 Reports and Opinion of the Property Tax Administrator*.

<sup>37</sup> <http://pat.nol.org/calendar.htm>

FEB 1	AIRCRAFT REPORT TO COUNTY ASSESSOR	77-1250.02	TAXPAYER
1ST MON. IN FEB	AHLVB ORGANIZATIONAL MEETING	77-1380	AHLVB
FEB 28/29	LESSOR/LESSEE OWNERSHIP STATEMENT FILED	77-1376	TAXPAYER
MARCH 20*	ASSESSOR COMPLETES ASSESSMENT OF REAL PROPERTY	77-1301	ASSESSOR
MARCH 20*	REAL PROPERTY ABSTRACT FILED WITH PA&T	77-1514	ASSESSOR
APRIL 5	PA&T SENDS NARRATIVE AND STATISTICAL REPORT & OPINION OF LEVEL OF VALUE AND QUALITY OF ASSESSMENT TO TERC	77-5027	PA&T
APRIL 15	AHLVB % CHANGES TO AGLAND & REPORT TO TERC	77-1381	AHLVB
APRIL 20	IF AHLVB ACTION, ASSESSOR RECERTIFIES ABSTRACT TO PTA	77-1381.01	ASSESSOR
APRIL 25	AHLVB PUBLISH NOTICE OF ACTION (10 DAYS FROM 77-1381)	77-1381	ASSESSOR
APRIL 30	APPEAL OF AHLVB ACTION TO TERC (15* DAYS FROM 77-1381)	77-1384	EFFECTED PERSONS
MAY 1	PERSONAL PROPERTY RETURNS DUE	77-1229	TAXPAYER
MAY 1	PERSONAL PROPERTY PROTESTS	77-1502	TAXPAYER
MAY 15	PERSONAL PROPERTY ABSTRACT FILED WITH PA&T	77-1514	ASSESSOR
MAY 15	TERC DECISION ON APPEALS OF AHLVB ACTION	77-1384	TERC
MAY 15	LAST DAY FOR TERC TO ADJUST THE VALUATION OF A CLASS OR SUBCLASS OF REAL PROP.	77-5028	TERC
MAY 15	TERC ADOPTS METHODOLOGY FOR EQUALIZATION RATE FOR CENTRALLY ASSESSED	77-5022	TERC
JUNE 1	CERTIFY COMPLETION OF REAL PROPERTY ASSESSMENT ROLL & PUBLISH IN NEWSPAPER	77-1315	ASSESSOR
JUNE 1	ASSESSOR SENDS NOTICE OF VALUATION CHANGE TO OWNER OF ANY PROPERTY WHOSE VALUE HAS INCREASED OR DECREASED	77-1315	ASSESSOR
JUNE 5	IF TERC ACTION, ASSESSOR RECERTIFIES ABSTRACT TO PTA	77-5029	ASSESSOR
JUNE 6	ASSESSOR MAILS ASSESSMENT/SALES RATIO STATISTICS TO MEDIA (5 DAYS FROM 77-1315)	77-1327(6)	ASSESSOR
JUNE 30	HOMESTEAD EXEMPTION APPLICATION DEADLINE	77-3512	TAXPAYER
JUNE 30	APPLICATION & WAIVER FOR LATE PERMISSIVE EXEMPTIONS	77-202.01	ORGANIZATION OR SOCIETY AND ASSESSOR

JUNE 30	INDIVIDUAL REAL PROPERTY PROTEST DEADLINE	77-1502	TAXPAYER
JULY 1	PTA CERTIFIES SCHOOL ADJUSTED VALUES TO DOE AND SCHOOLS (EFFECTIVE 1/1/2000, THIS DATE MOVES TO OCT. 10)	79-1016	PA&T
JULY 20	HOMESTEAD EXTENSION FOR LATE FILING	77-3512	COUNTY BOARD
JUNE 1 TO JULY 25	CBE SESSION AT LEAST 3 DAYS TO REVIEW PROTESTS	77-1502	COUNTY BOARD & ASSESSOR
JUNE 1 TO JULY 25	CBE EQUALIZES OVERVALUED, UNDERVALUED, AND OMITTED REAL PROPERTY	77-1504	COUNTY BOARD & ASSESSOR
JULY 26*	CBE PETITION TERC FOR CLASS/SUBCLASS ADJUST.	77-1504.01	CBE
JULY 31	SCHOOLS MAY APPEAL ADJUSTED VALUATION TO PTA (EFFECTIVE 1/1/2000, THIS DATE MOVES TO NOV. 10)	79-1016	SCHOOL DIST.
JULY 31	ASSESSOR SENDS HOMESTEAD REJECTION LETTERS	77-3516	ASSESSOR
JULY 31*	EFFECTIVE 1/1/2000: LAST DATE TO ADD PERSONAL PROPERTY VALUE WITH A 10% PENALTY; AFTER THIS DATE, ALL PERSONAL PROPERTY VALUE ADDED IS SUBJECT TO A 25% PENALTY.	77-1233.04	TAXPAYER & ASSESSOR
AUG 1	APPROVED HOMESTEAD APPLICATIONS SENT TO TAX COMMISSIONER	77-3517	ASSESSOR
AUG 1	AG LAND GREENBELT APPLICATION	77-1345	TAXPAYER
AUG 1	LAST DAY FOR POLITICAL SUBDIVISION TO SUBMIT PRELIMINARY REQUEST FOR LEVY ALLOCATION TO COUNTY BOARD OR CITY	77-3443	POLITICAL SUBDIVISIONS
AUG 1	PTA CERTIFIES TO TERC THAT COUNTY IMPLEMENTED TERC EQUALIZATION ORDERS	77-5029	PA&T
AUG 1	PERMISSIVE EXEMPTION APPLICATION DEADLINE FOR PROPERTY WHICH IS NEWLY ACQUIRED OR HAS BEEN CONVERTED TO EXEMPT USE.	77-202.03	TAXPAYER
AUG 10	LAST DAY FOR TERC TO HEAR & ACT ON CBE PETITION	77-1504.01	TERC
AUG 10	TERC SETS EQUALIZATION RATE FOR CENTRALLY ASSESSED PROPERTY	77-5022	TERC
AUG 10	PTA CERTIFIES TAXABLE VALUE OF CENTRALLY ASSESSED PROPERTY TO ASSESSOR	77-5030	PA&T
AUG 15	ASSESSOR REJECTS HOMESTEAD CLAIMANTS BASED ON OWNER/OCCUPANCY	77-3502	ASSESSOR
AUG 20	ASSESSOR CERTIFIES TAXABLE VALUATIONS TO POLITICAL SUBDIVISIONS (including growth to appropriate political subdivisions) AND FORWARDS COPIES OF ALL SCHOOL DISTRICT TAXABLE		

	VALUE CERTIFICATIONS TO DOE	13-509 & 13-518	ASSESSOR
AUG 20	IF TERC ACTION ON CBE PETITIONS, ASSESSOR RECERTIFIES ABSTRACT TO PTA	77-1504.01	ASSESSOR
JULY 26 TO AUG 24	APPEAL TO TERC WITHIN 30 DAYS OF FINAL CBE ACTION (JULY 25)	77-1510	TAXPAYER
AUG 25*	ASSESSOR CERTIFIES SCHOOL DISTRICT TAXABLE VALUE REPORT TO PTA	79-1016	ASSESSOR
AUG 31	ANNUAL INVENTORY STATEMENT TO COUNTY BOARD	23-347	COUNTY OFFICIAL
SEPT 1	NO FINAL LEVY ALLOCATION CHANGED AFTER THIS DATE, EXCEPT BY AGREEMENT BETWEEN LEVYING AUTHORITY AND POLITICAL SUBDIVISION	77-3443	COUNTY BOARD / POLITICAL SUBS
SEPT 15	CBE DECISION ON 77-1 504 PROTESTS	77-1504	COUNTY BOARDS
SEPT 20	BUDGETS MUST BE FINAL AND FILED WITH LEVYING BOARD AND STATE AUDITOR	13-508	POLITICAL SUBDIVISIONS
SEPT 30	CBE PUBLISHES PERMISSIVE EXEMPTS & SENDS PROOF OF PUBLICATION TO PTA	77-202.03(5)	COUNTY BOARDS
OCT 1	ASSESSOR CERTIFIES TRUSTS OWNING AGLAND TO SECRETARY OF STATE	76-1517	ASSESSOR
OCT 5	LAST DAY FOR SCHOOL SYSTEMS WITH MULTIPLE SCHOOL DISTRICTS TO HOLD HEARING TO APPROVE OR MODIFY THE SYSTEMWIDE TAX REQUEST	77-1601.02	SCHOOL SYSTEMS
OCT 9	LAST DAY FOR VOTER APPROVAL TO EXCEED LEVY LIMITS OR FINAL LEVY ALLOCATION AT ELECTION OR "TOWN HALL MEETING"	77-3444	TAXPAYERS
OCT 10*	EFFECTIVE 1/1/2000: PTA CERTIFIES SCHOOL ADJUSTED VALUES TO DOE AND SCHOOLS	79-1016	PA&T
OCT 13	RESOLUTION SETTING A TAX REQUEST DIFFERENT FROM THE PRIOR YEAR SHALL BE FORWARDED TO THE COUNTY CLERK	77-1601.02	POLITICAL SUBDIVISIONS
OCT 15	LEVY DATE	77-1601	COUNTY BOARD
OCT 15	APPEAL TO TERC FROM CBE 77-1504 ACTION	77-1504	TAXPAYER
OCT 31	LAST DAY FOR CBE RESOLUTION REQUESTING PTA ASSUMPTION OF ASSESSOR'S OFFICE	77-1340	COUNTY BOARD
OCT 31	SCHOOL DISTRICT OR COUNTY OFFICIAL MAY REQUEST CORRECTION TO ADJUSTED VALUATION DUE TO CLERICAL ERROR OR GREENBELT ADDITIONS (EFFECTIVE 1/1/2000, THIS DATE MOVES TO NOV. 10)	79-1016	COUNTY OR SCHOOL OFFICIAL

NOV 1	TAX COMMISSIONER CERTIFIES QUALIFIED HOMESTEAD APPLICANTS	77-3517	TAX COMMISSIONER
NOV 10*	EFFECTIVE 1/1/2000: SCHOOLS MAY APPEAL ADJUSTED VALUATION TO PTA	79-1016	SCHOOL DIST.
NOV 10*	EFFECTIVE 1/1/2000: SCHOOL DISTRICT OR COUNTY OFFICIAL MAY REQUEST CORRECTION TO ADJUSTED VALUATION DUE TO CLERICAL ERROR OR GREENBELT ADDITIONS	79-1016	COUNTY OR SCHOOL OFFICIAL
NOV 22	DELIVER TAX LIST (REAL AND PERSONAL) TO TREASURER	77-1616	ASSESSOR
NOV 27	CERTIFICATE OF TAXES LEVIED REPORT FILED WITH THE PTA	77-1613.01	ASSESSOR
NOV 30	CERTIFY HOMESTEAD TAX LOSS TO TAX COMMISSIONER (TREASURER SIGNS)	77-3523	TREASURER
DEC 31	REAL AND PERSONAL PROPERTY LIEN DATE	77-203	TAXPAYER
DEC 31	PERMISSIVE EXEMPTION APPLICATION DEADLINE	77-202.01	TAXPAYER
DEC 31	REAL AND PERSONAL PROPERTY TAXES DUE	77-203	TAXPAYER
APRIL / AUG 1	REAL AND PERSONAL PROPERTY TAXES DELINQUENT (POP>100,000) 1ST HALF / 2ND HALF	77-204	TAXPAYER
MAY 1 / SEPT 1	REAL AND PERSONAL PROPERTY TAXES DELINQUENT (POP<100,000) 1ST HALF / 2ND HALF	77-204	TAXPAYER

It should be reiterated, as this calendar demonstrates, that the duties imposed on the county assessors are staggering. The county assessor, in addition to these statutory duties, has other duties and commitments. For 2000, for example, the County Assessors have an Assessors Workshop scheduled for October 10 through 13. This workshop, sponsored by the Nebraska County Assessor's Association and funded by the dues from members of the Association, is designed to impart to the assessors a working knowledge of professionally accepted mass appraisal methods, and a working knowledge of the statutory revisions. There is also an Assessor School which is sponsored and funded by the Department of Property Assessment and Taxation,



which is scheduled annually between January 15 and March 15.<sup>38</sup> This School is also designed to impart a working knowledge of professionally accepted mass appraisal methods and a working knowledge of the statutes and the Rules and Regulations of the Department. Attendance at this school is required by law.<sup>39</sup> The Nebraska Association of County Officials also sponsors an Annual Convention during which breakout sessions are scheduled for assessors. For 2000, this convention will be held December 5 through the 8. Finally, the county assessors must now be periodically recertified to hold office.<sup>40</sup> Recertification requires twenty hours of continuing education each year.<sup>41</sup> All costs associated with county assessors maintaining their certification must be borne by the county.<sup>42</sup>

The duties listed above do not include the additional burdens of office such as the review and revision of administrative reports, hearings before the Commission, including appeal hearings, equalization proceedings, county petition proceedings, and other public hearings in which county assessors either should be or are required to participate.

The lack of adequate funding and support staff makes it difficult for any assessor to perform all his or her statutory duties. The problem has not been resolved over the past four

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<sup>38</sup> Neb. Rev. Stat. §77-415 (1998 Cum. Supp.)

<sup>39</sup> By assessor or employee on assessors behalf. *See* Neb. Rev. Stat. §77-414 (1999 Supp.) and Neb. Rev. Stat. §77-417 (1999 Supp.).

<sup>40</sup> Neb. Rev. Stat. §77-414(2) (1999 Supp.).

<sup>41</sup> Title 350, Nebr. Admin. Code, Chapter 71, Reg. 71-005.

<sup>42</sup> Title 350, Nebr. Admin. Code, Chapter 71, Reg. 71-005, Section 005.07.

years. All of the problem areas noted below must be considered in light of the fundamental lack of adequate staffing and funding. And again, this problem area impacts every parcel of real property subject to taxation regardless of type or location.

## **B. STATUTORY REVISIONS**

The county assessors have limited resources available to them as noted above. These limited resources, combined with the staggering amount of statutory duties and administrative responsibilities, make it difficult to satisfy the requirements of state law, the rules and regulations of the Department of Property Assessment and Taxation, the requirements made by the Commission during the equalization hearings, and the suggestions made in the formal plan of equalization, and still have the time and money necessary to participate effectively in the appeals process.

These tasks are complicated by state statutes pertaining to property taxation which have been the subject of a significant number of revisions during each of the last four years. Those revisions include the following: for 1997, 289 separate sections of the property tax statutes were created, amended, or repealed.<sup>43</sup> For 1998, 65 separate sections of the property tax statutes were created, amended, or repealed.<sup>44</sup> For 1999, 120 separate sections of the property tax statutes were

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<sup>43</sup> *1997 Laws of Nebraska ("Session Laws")*, Section Index at pp. 12 - 15.

<sup>44</sup> *1998 Laws of Nebraska ("Session Laws")*, Section Index at pp. 6 - 7.

created, amended, or repealed.<sup>45</sup> And for 2000, 99 separate sections of the property tax statutes were created, amended, or repealed.<sup>46</sup>

*Since 1997 there have been 573 sections of the property tax laws  
which have been created, amended or repealed.*

Many of these statutory changes have, of course, been requested by the Commission.

Some of these changes are not fully understood by the assessors. The most serious example is that of Neb. Rev. Stat. §77-1504 (Reissue 1996). The statute originally provided that:

“For purposes of equalization of the valuation of any protested real property, the county board of equalization shall make its adjustment so that the value of the protested property compares to the average level of value of the class or subclass of property in which the protested category is categorized.”

This provision of law was originally enacted in 1991 under 1991 Neb. Laws, L.B. 320, Section 11. The Floor Debate regarding the bill included discussion of the fact that the proposed language would allow for adjustments to protested valuations for purposes of taxation, but would also protect against ill-advised adjustments of those protested values.<sup>47</sup> One purpose of the statutory language was to assist those involved in the assessment process in recognizing that agricultural land is a separate and distinct classification of land under the Constitution, and that

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<sup>45</sup> *1999 Laws of Nebraska (“Session Laws”),* Section Index at pp. 10 - 11.

<sup>46</sup> *2000 Laws of Nebraska (“Session Laws”),* Section Index at pp. 8 - 9.

<sup>47</sup> *1991 Neb. Laws, L.B.320, Transcript of Floor Debate,* at pp. 3100 - 3102.

equalization between the agricultural class and the residential and commercial classes was not necessary.<sup>48</sup> This provision of law had been in effect for almost ten years. Over time, the statute has provided in a very real sense protection against unforeseen and potentially catastrophic issues which might arise in the property tax arena.

The language was changed, and moved to Neb. Rev. Stat. § 77-1501 (1999 Supp.) by 1999 Laws, L.B. 194, Section 23. proposed change.<sup>49</sup> The limiting language which appeared in the original statute has been repealed. The consequences of this fundamental concept are clear.

The United States Supreme Court issued a decision in 1923 in a case captioned *Sioux City Bridge v. Dakota County*.<sup>50</sup> Based on that decision the Nebraska Supreme Court determined in 1984 that:

“This Court holds that the right of the taxpayer whose property alone is taxed at 100 per cent. of its true value is to have his assessment reduced to the percentage of that value at which others are taxed even though this is a departure from the requirement of statute. The conclusion is based on the principle that where it is impossible to secure both the standards of the true value, and the uniformity and equality required by law, the latter requirement is to be preferred as the just and ultimate purpose of the law.”

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<sup>48</sup> 1991 Neb. Laws, L.B.320, *Transcript of Floor Debate*, at pp. 3100 - 3102.

<sup>49</sup> *Revenue Committee Hearing of January 21, 1999, on LB 194. See pp. 71 - 74.*

<sup>50</sup> 260 U.S.441, 446, 43 S. Ct., 190, 191, 67 L.Ed. 340 (1923).

This holding, set forth in *Kearney Convention Center, Inc. v. Buffalo Cty. Bd. Equal.*,<sup>51</sup> was reaffirmed in 1999 in *Scribante v. Douglas County Bd. of Equalization*.<sup>52</sup> Based on these cases and the statutory revision, it is clear that a lack of uniformity and proportionality in one class of real property must result in the equalization of all other classes of property with that flawed class of property. This statutory change makes it clear that a lack of adequate funding and staffing can have serious consequences during the equalization process, regardless of property type.

Another area of concern under this general problem area is the changing deadlines. The certification dates, levy date, and other filing dates used to be a matter of common knowledge. The number of revisions over the past four years have many assessors, and taxpayers, confused. Again, this lack of adequate funding and staffing, complicated by significant statutory revisions impacts every parcel of real property regardless of type or location.

### **C. RURAL RESIDENTIAL ACREAGES**

The Commission, throughout the course of appeals heard over the past year, has repeatedly been confronted with the question of the valuation of the land component of rural residential acreages. The Property Tax Administrator cites this problem in the *2000 Problem Area Report*.<sup>53</sup>

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<sup>51</sup> 216 Neb. 292, 304, 344 N.W.2d 620, 626 (1984).

<sup>52</sup> 8 Neb. 25, 39, 588 N.W.2d 190, 199 (1999).

<sup>53</sup> *Problem Area Report* at p. 5.

The problem arises when an assessor is presented with the question of whether a parcel of land attached to a residence is “primarily” used for the production of agricultural or horticultural products.<sup>54</sup> The words “primarily used” are not defined anywhere. If the assessor, for whom no guidance is provided, classifies the land component as “agricultural,” then the sale must be included in the *Qualified Agricultural Sales Roster*. Such sales artificially inflate the actual or fair market value of “agricultural land.” The only guidance given the assessor is found in the statutes, which define “agricultural” land as follows:

“Agricultural land and horticultural land shall mean land which is primarily used for the production of agricultural or horticultural products. . . .”<sup>55</sup>

The lack of a definition of the phrase “primarily used for agricultural purposes” is left to the discretion of the 93 assessing officials in the state.<sup>56</sup> The lack of a uniform, standardized definition promotes a lack of uniform and proportionate assessments for rural residential acreage properties located throughout the state.

If widespread, the problem is capable of significant tax shifts. According to the State of Nebraska’s Department of Property Assessment and Taxation (“DPAT”), for tax year 1999, property taxes levied and value by sector of real and personal property are as follows:

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<sup>54</sup> Neb. Rev. Stat. §77-1359 (1999 Supp.).

<sup>55</sup> Neb. Rev. Stat. §77-1359 (1998 Cum. Supp.).

<sup>56</sup> *Response of Property Tax Administrator to Draft Plan* at p. 3.

Sector	Tax	Value
Agricultural Land	20.08%	23.81%
Agricultural Improvement and Farmsite	1.46%	1.72%
Residential Real Property	51.48%	48.21%
Commercial, Industrial, & Mineral	17.13%	16.11%
Railroad Real Property	1.23%	1.36%
Public Service Real Property	0.30%	0.30%
Agricultural Personal Property	1.65%	1.95%
Commercial Personal Property	4.83%	4.69%
Railroad Personal Property	0.27%	0.30%
Public Service Personal Property	1.56%	1.55%
Total	100%	100%

As this information demonstrates, the tax shift impacts residential taxpayers more than any other sector, since residential taxpayers are bearing the brunt of real property taxes in this state.<sup>57</sup>

It should also be noted that state law, prior to 1997, provided for both a minimum size limitation and a minimum agricultural income limitation for small parcels of land for which the 80% agricultural valuation was requested. The statutes required a minimum size of twenty acres and agricultural income of \$1,000 or more.<sup>58</sup> This provision was repealed by 1997 Neb.

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<sup>57</sup> *State of Nebraska Dept. of Property Assessment and Taxation, 1998 and 1999 Comparison, Value & Tax by Taxing Subdivision and By Property Type*, dated Jan. 14, 2000.

<sup>58</sup> Neb. Rev. Stat. §77-1360 (Reissue 1996).

Laws, L.B. 270, Section 110. The statutes are now silent on the issue.

#### **D. SPECIAL VALUATION**

The Property Tax Administrator acknowledges that there are problems in the implementation of “special valuation.”<sup>59</sup> There has been a concerted effort during the past year to encourage county-wide zoning, and thereafter implement “Special Valuation” of agricultural land. The *2000 Reports and Opinions of the Property Tax Administrator* highlight the fact that this effort may not yield the desired results. The response of the Property Tax Administrator to the draft plan appears to concur with this assessment.<sup>60</sup>

Three problems have yet to be addressed regarding the implementation of “Special Valuation:” (1) the complexity of the statutes; (2) the requirements for implementation; and (3) the measurement of the level of assessment for this subclass of agricultural property<sup>61</sup>.

The statutes regarding “Special Valuation” were most recently amended by 2000 Neb. Laws, L.B. 968. The “new” law is difficult to follow. For example, Section 77 of the bill amends Neb. Rev. Stat. §77-5023. The new language provides that:

“(2) Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at . . . (b)

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<sup>59</sup> *2000 Problem Area Report* at pp. 6 - 7. See also, Exhibit 260 at p. 5.

<sup>60</sup> *Response of the Property Tax Administrator* to the draft plan at p. 5.

<sup>61</sup> *2000 Problem Area Report* at pp. 77, 141, 199.



beginning January 1, 2001, ninety-six percent of special or recapture value for agricultural land that receives special valuation pursuant to section 77-1344.

(3) . . . beginning January 1, 2001, for agricultural land and horticultural land eligible for special valuation under section 77-1344, the acceptable range shall be from ninety-two percent to one hundred percent of the special valuation, and the recapture valuation shall be between ninety-two to one-hundred percent of the recapture value.”

At first blush, it would appear that the statutes require that agricultural property subject to “Special Valuation” should be valued by the assessor between 92% and 100% of actual or fair market value. However, “Special valuation shall mean eighty percent of the value that the land would have for agricultural or horticultural purposes or uses without regard to the actual value the land would have for other purposes or uses.”<sup>62</sup> And, “Recapture valuation shall mean eighty percent of the actual value of the land pursuant to section 77-112.”<sup>63</sup>

The statutes then appear to require that agricultural land subject to Special Valuation should be valued between 92% and 100% of 80% of actual or fair market value. And similarly, the Recapture Value for that agricultural property subject to Special Valuation should be between 92% and 100% of 80% of actual or fair market value.

These statutes require an individual who is unfamiliar with property tax laws and statutory interpretation to understand that reference must be made to the definition of “special

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<sup>62</sup> 2000 Neb. Laws, L.B. 968, Section 48.

<sup>63</sup> 2000 Neb. Laws, L.B. 968, Section 48.

valuation” when considering the appropriate valuation for this subclass of property.

The policy of encouraging Special Valuation also presents unique problems in implementation. The county assessor in a county where Special Valuation is implemented must maintain two sets of records for each parcel of agricultural land which is qualified for the Special Valuation. One set of records is for the determination of the agricultural value of the land uninfluenced by any other factor, and the second set for the determination of the value of the land as influenced by other factors. In counties where the county assessor’s office are underfunded and understaffed, it is unreasonable to expect those offices to have the necessary time, training, and expertise to not only value the agricultural land under the Special Valuation statutes, but also create and maintain a second set of records for the “Recapture Value” component of the same property. Another problem arises in the defense of those Recapture Values when a taxpayer challenges the values as determined by that assessor. The Commission’s experience in reviewing disputes of this nature reveals that several assessors have had difficulty in articulating the basis for the county’s determination of special value and/or recapture value. Finally, it is unreasonable to expect the county assessor to determine the uninfluenced value of agricultural land when the entire county is subject to “Special Valuation.” These problems of implementation will affect not only the understaffed and underfunded county assessors, but all assessors in the state.

Finally, the Special Valuation policy begs the question of measurement of the level of assessment for Special Valuation, and the question of measurement of the level of assessment for Recapture Valuation. The first issue presented is how an assessor can reasonably be expected to isolate the non-agricultural market influences on agricultural land. The time, effort and expertise

necessary to identify these non-agricultural market influences would appear to be significant.

Another fundamental issue is how an assessor is to determine Recapture Value when few if any agricultural parcels subject to Special Valuation sell for a non-agricultural purpose such as development. Finally, how is the Department of Property Assessment and Taxation to measure the level of assessment for Special Valuation and Recapture Valuation.

*This fact was highlighted by the 2000 Reports and Opinion of the Property Tax Administrator for large counties where measurement of the level of value for special valuation has been an issue. A satisfactory methodology for the measurement of the level of assessment has yet to be developed, in spite of the fact that special valuation has been in place for at least the past five years in these counties. A methodology has yet to be developed according to the Property Tax Administrator.*<sup>64</sup>

The problems presented by Special Valuation, including the complexity of the statutes, the difficulties imposed on county assessors in implementing the system, and the difficulties in isolating the influences on market value for purposes of valuation and measurement of that valuation are significant. This problem area impacts all agricultural land subject to special valuation regardless of geographic location.

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<sup>64</sup> *Response of the Property Tax Administrator to the Draft Plan at p. 5.*

**E.**  
**INSPECTION OF PROPERTY**

The Commission noted in the *2000 Formal Plan of Equalization* the necessity for periodic physical inspection of real property for purposes of taxation. The Commission noted, among other provisions, Neb. Rev. Stat. §77-1303(3) (1998 Cum. Supp.), which states in applicable part:

“The county assessor . . . shall enter in the proper column. . . the name of the owner . . . The assessment roll shall contain columns in which may be shown the number of acres or lots and the value thereof, the improvements and the value thereof, the total value of the acres or lots and improvements, and the improvements on leased lands and the value and owner thereof and such other columns as may be required.”

The Commission noted that the statutory duty, **and professionally accepted mass appraisal methods**, require that the assessor periodically *physically* inspect all of the real property within the county.

The duty to inspect property subject to taxation is a fundamental requirement of the assessment function. If the property is not inspected, changes to the subject property, both positive (such as the addition of improvements), and negative (such as depreciation) cannot be recognized. If these changes are not recognized, the Taxpayer’s property will carry a valuation that is either too high or too low. Frequently, the assessor is only inspecting new construction. These properties are put on the tax rolls at “full value.” The older properties which are not

inspected are placed on the tax rolls at a value which may not reflect actual or fair market value. These improper valuations result in assessments which are neither uniform nor proportionate. These erroneous valuations, which are usually less than actual or fair market value, reduces the county's taxable base. The implementation of lids prevents the tax rate from rising to meet subdivision budgets, this may negatively impact county budgets. A frequent target of budget cuts is the assessor's office. This lack of adequate funding promotes a lack of uniform and proportionate assessments, which in turn results in valuations which do not represent the actual or fair market value of the property.

Improper valuations are most readily cured by periodic inspection. The Nebraska Supreme Court has recognized the fundamental nature of this concept. The Court has determined that inspection is so fundamental to real property taxation that the statutory presumption in favor of the county is extinguished if the county assessor fails to inspect the property.<sup>65</sup> The significance of this decision cannot be overstated. The statutory presumption found in Neb. Rev. Stat. §77-1511 (Reissue 1996) is given great deference by the Supreme Court.<sup>66</sup> In spite of that great deference, the mere omission of the county assessor to inspect that property extinguishes the presumption. It is not an overstatement to allege that a county assessor ignores his or her duty to inspect the subject property at his or her peril.

Although the Commission has noted an improvement in the planning process for periodic

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<sup>65</sup> *Grainger Bros. Co. v. County Bd. of Equal.*, 180 Neb. 571, 580, 144 N. W. 2d 161, 169 (1966).

<sup>66</sup> *US Ecology, Inc. v. Boyd County Bd. of Equalization*, 256 Neb. 7, 588 N.W.2d 575 (1999), *Kawasaki v. Lancaster Co. Bd. of Equal.*, 7 Neb. App. 655, 584 N.W.2d 63 (1998).

physical inspection, it is clear that for Tax Year 2001, the importance of periodic physical inspection must again be emphasized. County assessors must create **and implement** a regular schedule of *physical* inspection for real property within the county. This problem area impacts all real property subject to assessment for purposes of taxation regardless of type of property or geographic location.

#### **F. PROPERTY RECORD FILES**

The Commission also noted in the *2000 Formal Plan of Equalization* that there was widespread lack of documentation in the Property Record Files in many counties. This lack of documentation included an absence of documentation of physical characteristics of the property, an absence of documentation regarding the method of valuation, and, in unusual cases, an absence of Property Record Cards.

Taxpayers from a significant number of counties also consistently continue to complain that the information regarding their property is either nonexistent or seriously flawed. Part of this problem, of course, arises from the lack of a physical inspection. All too often, however, the problem arises from another serious failure of duty: there is no documentation of the *results* of the inspection. The Commission, in many hearings and in spite of its “experience, technical competence, and specialized knowledge,”<sup>67</sup> also has difficulty in evaluating some of records regarding protested properties. This difficulty in evaluating the documentation, if it exists, is not

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<sup>67</sup> Neb. Rev. Stat. §77-5016 (1998 Cum. Supp.).

limited to taxpayers or to the Commission. The Nebraska Court of Appeals has held that information from the Property Record Card was “rather cryptic,”<sup>68</sup> and that “Neither the document nor later testimony explains the significance of this information, and we thus find the information worthless.”<sup>69</sup>

The Commission during its hearings also continues to receive a number of complaints regarding the fact that the documentation supporting the opinion of value is false and misleading. Documentation labeled “Cost Approach,” is frequently placed in the Property Record Card while the assessor is actually using either the “Sales Comparison Approach” or the “Income Approach.” The record is further complicated by the fact that “Cost Approach” manuals, whether in software or bound editions, are often utilized without reference to which edition (such as “January, 1999”), appearing anywhere in the records. Given the fact that some counties are using costing manuals dating back to the 1980's, it is no wonder that many assessments fail to meet constitutional requirements of uniformity and proportionality.

When documenting the results of the inspection of real property, it is absolutely essential that the county assessor document the date of the inspection. The record must also contain some notation which establishes the specific approach to value which was relied upon in order to determine the opinion of value for the property. Finally, the record must contain an inventory of *all* of the significant factors which have an impact on the assessor’s opinion of market value. There is no single “laundry list” of factors or characteristics which can be given. The factors will

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<sup>68</sup> *Kawasaki Motors v. Lancaster Cty. Bd. of Equal.*, 7 Neb. App. 655 (1998).

<sup>69</sup> *Kawasaki*, *supra*, at p. 658.

vary from county to county, and even between market areas within a county. The county assessor is in the best position to identify these factors, and determine their relative effect on market value.

In summary, for Tax Year 2001, the Commission must reiterate that the Property Record File (including the Property Record Card and documentation supporting the assessed value of real property) must be maintained for each parcel of real property. Further, this documentation must be current, and it must be legible. State law creates this obligation to prepare and maintain information regarding the assessor's determination of value.<sup>70</sup> The assessor also has this duty to prepare and maintain this documentation under the rules of the Department of Property Assessment and Taxation.<sup>71</sup> The county assessor's obligation, however, does not stop there. The assessor also has a statutory duty to make this information available to anyone wishing to examine it.<sup>72</sup> **SATISFACTORY COMPLIANCE WITH THIS OBLIGATION IS NOW CRITICAL UNDER THE PROVISIONS OF 2000 NEB. LAWS L.B. 628.**

The statutory right to examine assessment records is violated when records are nonexistent, or when the records are incorrect or incomplete. The consequences of this violation are serious. Both the Supreme Court and the Court of Appeals have held that "failure of plain

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<sup>70</sup> Neb. Rev. Stat. §77-1303 (1998 Cum. Supp.).

<sup>71</sup> Title 350 Nebraska Administrative Code, Chapter 10, Section 004.01 et. seq. (Revision July 2000)

<sup>72</sup> Neb. Rev. Stat. §77-1311(7) (1998 Cum. Supp.).



duty” extinguishes the statutory presumption.<sup>73</sup> The failure to satisfy the statutory requirements regarding the maintenance of proper documentation may rise to the level of failure of plain duty, and thereby negate a considerable amount of the county assessor’s time and effort.<sup>74</sup>

**2000 Neb. Laws, L.B. 628 provides that persons denied access to public records may file a Petition for a Writ of Mandamus, petition the Attorney General for review, bring suit, compel the Attorney General to bring suit, and the court may order “such other equitable relief as may be proper.”<sup>75</sup>**

The fundamental role of documentation in the assessment process cannot be overstated. The consequences of violating the provisions of LB 628 are equally onerous. The Commission must therefore reiterate for Tax Year 2001 that access to documentation of information which establishes taxable value is essential. This documentation must be based on the physical inspection, and on the inventory of factors affecting market value. The county assessors are therefore charged with a review of their record keeping systems, a determination of problem areas, and resolution of those problem areas.

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<sup>73</sup> *US Ecology, supra*, at pp. 15, 581, *Kawasaki, supra*, at p. 665, 70. *Bumgarner v. County of Valley*, 208 Neb. 361, 303 N. W.2d 307 (1981).

<sup>74</sup> See, e.g., *Scribante v. Douglas County*, 8 Neb. App. 41 (1999).

<sup>75</sup> 2000 Neb. Laws, L.B. 628, Section 3.

**G.**  
**RELIANCE PLACED ON STATISTICAL PROFILES**

The county assessors have on a number of occasions expressed concern about the great weight placed on statistical profiles during the Commission's equalization proceedings. This concern focuses on the fact that for many counties, there are few sales in the Commercial class of property, even when a three-year time frame is used as a basis for measuring the level of assessment. These concerns are well-founded.

The *International Association of Assessing Officers*, the recognized leader in mass appraisal methodology, has adopted the *Standard for Ratio Studies* ("the *Standard*"). This *Standard* summarizes the importance of proper "sampling" as follows:

"Whatever the degree of sophistication, a ratio study is a form of applied statistics, because the analyst draws conclusions about the appraisal of the universe (population) of properties based only on those that might have sold during a given time period or that have been independently appraised. The sales or independent appraisals constitute the sample. . . ratio studies must use samples and draw inferences or conclusions about the population from these samples . . . As an example, a ratio study might consist of twenty sales from a particular neighborhood containing several hundred properties. *If the sample is representative of the properties in the neighborhood, valid conclusions can be made about the overall accuracy of appraisals . . .*"<sup>76</sup>

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<sup>76</sup> *The Standard*, at p. 9. Emphasis added.

The *Standard* specifically notes that:

“It is good practice to compare profiles of the sample and population of properties based on such key characteristics as appraised value, location, age and size. . .

Another factor affecting the representativeness of samples is the number of sales .

. . . used in the study. In general, barring complications in meeting the

requirements discussed above, larger samples tend to be more representative,

*provided the homogeneity of the populations is considered. That is, homogeneous*

*strata (having less variance) require smaller samples than heterogeneous strata*

. . . ”<sup>77</sup>

Finally, as noted in the *Standard*, “Formulas are available to compute the minimum sample size necessary to produce selected margins of error at a specified level of confidence.”<sup>78</sup>

The *Standard* specifically cites *Mass Appraisal of Real property*, by Robert J. Gloudemans, published by the International Association of Assessing Officers, as authority for this proposition. That standard reference work provides:

“When the sample size is five or less, the 95 percent confidence interval for the median is nonexistent. When there are six to eight ratios, the lower and upper 95

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<sup>77</sup> The *Standard*, at p. 13.

<sup>78</sup> The *Standard* at p. 28.

percent confidence limits will equal the lowest and highest ratios in the sample, and caution is advised.”<sup>79</sup>

It is clear from this information that a sample of 5 sales, *assuming those sales are representative*, is the minimum number of sales upon which an equalization order should issue. However, where five sales are for commercial property, of various occupancy codes, and drawn from different villages, the requirement of homogeneity cannot be met. Unfortunately, the Commission has not been presented with any other information upon which a universal, credible policy could be based for purposes of its equalization hearings. And, it has not been established that the Department of Property Assessment and Taxation has the hardware and software capabilities to establish Median Confidence Intervals for the profiles submitted each year as part of the equalization proceedings. Until further information is presented, the “minimum” threshold for equalization proceedings, *assuming homogeneity of the sample*, can only be established at 5 “trimmed, qualified” sales.

This problem area primarily impacts the commercial class of property throughout the state with the exception of the most populated counties.

## **IX. PROPOSED SOLUTIONS**

### **A. LIMITED RESOURCES**

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<sup>79</sup> *Mass Appraisal of Real Property*, International Association of Assessing Officers, 1999, at p. 276.

**i.  
The Unicameral**

The problem of limited resources is not unique to counties with elected county assessors. The *Problem Area Report* notes that in one state assessed county “the majority of appraisal resources were allocated in other state assessed counties this year.”<sup>80</sup> The Commission believes that two suggestions already offered for consideration by the Unicameral in previous years be reconsidered. The first suggestion offered by the Nebraska Association of County Officials contemplated that a portion of the Documentary Tax Stamp proceeds in each county be dedicated for use in a state sponsored appraisal fund. Allocation of funds could be based on “need” (the county which has gone without a complete reappraisal for the greatest amount of time); based on parcel count; or on complexity of the appraisal problem (i.e., the hazardous waste processing facility in Kimball County; the major industrial plants in Dakota County, etc.); or on some other objective basis.

Another suggestion has been made that \$100 million from the state general fund be dedicated to the reappraisal fund. Although schools (the most likely recipient of the funds) would not have access to those funds the first year, the reappraisal would undoubtedly generate a larger and more uniform tax base from which the schools could draw funding.

The only possible source of resolution for this problem is the Unicameral.

**ii.  
Other Sources of Aid for County Assessors**

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<sup>80</sup> *Problem Area Report* at p. 110.

For many years agricultural land values were included in the *Nebraska Agricultural Land Valuation Manual*. Over the past three years, those values have been gradually broadened from a county specific value on a per acre basis by Land Classification Group, to a range of values, to no values at all.<sup>81</sup> As has been noted above, many county assessor offices are underfunded and understaffed. One area which would directly benefit all assessors would be to have the acre values for each Land Classification Group (and by market area if applicable) returned to the *Nebraska Agricultural Land Valuation Manual*.

Since the range of values was only removed this year, this suggestion should be easy to implement. The State has invested a significant amount of money, possibly even millions of taxpayer dollars, to develop a sales file which is used by the State to measure the level of assessment within each of the 93 counties. The ability to measure the level of assessment requires two sets of data: the sales price of the agricultural land, and the assessed value of agricultural land. Since the State is already collecting the sales price information, and since the State measures the level of assessment, the State clearly has the knowledge of what the market value of the agricultural land is within any given county.

It has been alleged that these values would result in the State “setting values” for agricultural land.<sup>82</sup> For many years the use of the agricultural land valuation manual was required

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<sup>81</sup> Cf. 1998 *Nebraska Agricultural Land Valuation Manual*, 1999 *Nebraska Agricultural Land Valuation Manual*, and 2000 *Nebraska Agricultural Land Valuation Manual*.

<sup>82</sup> *Exhibit 260*, at p. 4.

in the valuation of agricultural land.<sup>83</sup> Furthermore, implementation of this suggestion would considerably aid the uniform and proportionate assessment of real property since the now additional burden (in terms of required training, time, money, expertise and staffing) necessary to conduct the in-depth market analysis and land use study for the 24 Agricultural Land Classification Groups within each county could be handled by the State.

The 2000 edition contained a copy of the Department of Property Assessment and Taxation Rules and Regulations, Title 350 Nebraska Administrative Code, and Directive 99-3. It contained no county specific data. If no change is made, there is no need for the Nebraska Agricultural Land Valuation Manual.

**B.**  
**STATUTORY REVISIONS**  
**AND**  
**RURAL RESIDENTIAL ACREAGES**

Two specific suggestions are offered for resolution of these problems: first, a 3-year moratorium on changes in the property tax calendar deadlines when possible; and second, a statutory definition of “primary use” for agricultural land. The first suggestion would allow some stability to be gained in the assessment process. The second is necessary in order to provide uniform standards for the application of the definition of “agricultural land.” The simplest and most effective definition would be a return to a minimum size and income requirement for

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<sup>83</sup> *See, e.g.*, Neb. Rev. Stat. §77-1362 (1998 Cum. Supp.). “The Property Tax Administrator may recognize geographic differences that exist within the county and issue separate values for a class or subclass of agricultural land and horticultural land for those distinct areas in the county.”

qualification as “agricultural land.” The former provisions of Neb. Rev. Stat. §77-1360 (Reissue 1996) required a minimum of twenty acres and an agricultural income of \$1,000 or more. The only portion of the former statute which should be revisited is that of the minimum income required. The \$1,000 minimum was set in the 1980's, and probably should be increased to reflect the current economy.

### **C. SPECIAL VALUATION**

The Commission and the Property Tax Administrator agree that there are major obstacles to be overcome if successful implementation of “Special Valuation” is to be accomplished. The Commission defers any recommendations regarding resolution of this problem area to the Special Valuation Commission created by 2000 Neb. Laws, L.B. 1124, which will be reporting to the Property Tax Administrator and the Legislature on the issue.

### **D. INSPECTION OF PROPERTY AND PROPERTY RECORDS**

The Commission highlighted the importance of the regular and periodic personal inspection of real property for purposes of assessment in the *2000 Formal Plan of Equalization*. The Commission highlighted the importance of standardized Property Record Files in the same Plan. To date there has been some movement towards these goals, but continued emphasis is clearly still necessary.



**E.  
RELIANCE ON STATISTICAL PROFILES**

The solution to the problem of few sales upon which to measure the level of assessment, or the lack of a homogenous data base from which to draw arms-length sales, is not easily addressed. The Commission, in its first formal plan of equalization, recommended the use of time-adjustments, and benchmark sales. There have been few counties with the staffing and funding necessary to utilize these standard appraisal practices. Given this fact, it would appear that the use of a professionally accepted mass appraisal methodology is appropriate. The most practical solution to the problem, however, is the establishment of a reappraisal fund, as noted above. A reappraisal fund would allow for accurate, uniform and proportionate assessments. Once established those assessments could be annually maintained through the use of benchmark appraisals, multi-county sales analysis, and other appropriate professionally accepted mass appraisal methodologies.

**X.  
SPECIFIC SUGGESTIONS FOR INDIVIDUAL COUNTIES**

The response to the draft of this Plan suggested that “the Commission does not provide significant guidance to the improvement of assessments in the counties.”<sup>84</sup> This comment deserves a response. As noted above, the *Problem Area Report* contains specific recommendations for county action. This *Problem Area Report* is, again as noted above, the fourth time in twelve months that county assessors have been instructed on areas which need improvement. Given the fact that many of these assessors’ offices are underfunded and

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<sup>84</sup> *Exhibit 260* at p. 6.

understaffed, the emphasis must be on securing adequate staffing and funding, before additional unfunded state mandates are imposed. Assessors are only one entity in the entire assessment process. County boards, the Department of Property Assessment and Taxation, the Tax Equalization and Review Commission and the Legislature share in the responsibility for a stable, uniform and proportionate valuation base from which real property taxes are calculated.

## **XI. CONSEQUENCES**

The Commission, in this Formal Plan, has again emphasized that many county assessor offices are underfunded and understaffed. The Commission has determined that in several areas the difficulties imposed on county assessors in the performance of their duties have been exacerbated. It seems incongruous to thereafter impose on county assessors the duty to inspect property and document their activities. However, these duties are fundamental to the assessment process.

The Commission is, however, extraordinarily concerned about the impact of all of the issues set forth above on county assessors. This concern is in part based on the information received during the public hearing process.

This concern is the direct result of a fact which appears to be under appreciated: Twenty-seven county assessors have either not run for office or resigned within the last two years. At this rate, every county assessor in the state will be replaced every eight years. The property tax system cannot afford to lose talented, hardworking and dedicated public servants because the system is not working efficiently.

Something must be done. The Commission looks forward to working with the Property Tax Administrator, the Department of Property Assessment and Taxation, the Nebraska Unicameral Legislature, the Nebraska County Assessors Association, the Nebraska Association of County Officials, and the Nebraska Tax Research Council, and other interested individuals to address all of these issues.

## **XII. RECOGNITION OF ACHIEVEMENTS**

The Commission would finally like to take this opportunity to address an important and often overlooked fact. During the last four years, the Commission has encountered a number of county assessors who consistently meet or exceed the statutory duties of assessing officials. These individuals are doing a remarkable job, and many of them have small staffs and even smaller budgets. These county assessors are usually underpaid, and have to deal with irritated taxpayers, county board members, and of course this Commission. Somehow, these talented individuals persevere. There are also county boards that are making great efforts to fund appraisal contracts and added staff and are working in co-operation with their assessors.

The Commission, however, has also met a number of assessing officials who will forthrightly admit that the real property within their counties hasn't been reappraised, or "updated," or even inspected for the last five or more years. The Commission, in light of these admissions, has determined that the assessment process would be most improved for Tax Year 2001 by a "back to basics" approach. All county assessors should specifically address two issues which are the foundation of assessments for the purposes of taxation: (1) inspection of the real property; and (2) documentation of the results of that inspection.

In conclusion, the Commission must specifically note that in spite of the burdens imposed on them, the county assessors of this state have, in the last four years, significantly improved the uniformity and proportionality of assessments. This fact is clearly demonstrated by a review of the measures of central tendency for each county included in this Plan. It is also articularly noteworthy that, although sometimes their efforts have been unsuccessful, several assessors have attempted to deal with significant assessment issues within their jurisdictions for the first time ever. The efforts of all of these county assessors must be acknowledged, and encouraged.

### **XIII. SUMMARY OF COUNTY INFORMATION**

The Commission, in light of the testimony received during the public hearing process, has determined that a brief review of county by county efforts in the form of statistical analysis should also be a part of this formal plan of equalization in order to promote uniform and proportionate assessments. This summary is set forth below.

**PLEASE NOTE: THE STATISTICAL ANALYSES REPORTED BELOW FOR TAX YEAR 2000 ARE BASED ON THE “TRIMMED PROFILES.” “TRIMMED PROFILES” ARE THOSE STATISTICAL PROFILES WHICH EXCLUDE SALES WITH AN ASSESSMENT/SALES RATIO OF LESS THAN 25% OR MORE THAN 200%. SUCH SALES ARE NOT CONSIDERED BY THE COMMISSION SINCE THOSE SALES CANNOT BE CONSIDERED “TYPICAL.” TAX YEAR 1999 WAS THE FIRST YEAR THAT THE “TRIMMED SALES” WERE USED. ANY IMPROVEMENT WHICH MIGHT BE OBSERVED ON A COUNTY-BY-COUNTY BASIS BETWEEN TAX YEAR 1998**

**AND 1999 *MAY* BE THE RESULT OF THIS CHANGE RATHER THAN ANY  
IMPROVEMENTS IN ASSESSMENT PRACTICES.**

## ADAMS COUNTY

Adams County has an elected assessor. Adams county was called for a Statewide Equalization Hearing and the Commercial Class of property was increased by 5%. Adams County has approximately 15,278 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1991 with the last overall update for the Commercial and agricultural land Classes in 1994. The Residential Class of property was updated in 2000. The last depreciation study was done in 1994 for the Commercial and Agricultural Classes. The Residential Class had a depreciation study done in 2000. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	92	96	96	99
COD	11.06	15.38	22.33	20.24	14.65
PRD	103.55	101.10	101.08	101.05	102.97

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	93	93	97	96	96
COD	26.67	8.62	22.31	26.24	31.47
PRD	124.93	103.37	106.67	95.56	138.87

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	76	76	77	74	75
COD	6.08	12.53	22.31	23.22	20.32
PRD	100.21	102.67	106.67	108.22	102.25

## ANTELOPE COUNTY

Antelope County has an elected assessor. Antelope County has approximately 7,889 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal for residential property was completed in 1989. The last complete reappraisals of the commercial and agricultural land classes were done in 1978. An update was done for the Residential and Agricultural classes in 1999 and Commercial was last updated in 1997. The date of Marshall pricing is 1995. The last depreciation study was done in 1988 for the Commercial class and 1999 for Residential and Agricultural classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	95	99	98	98	99
COD	19.56	13.52	12.67	17.54	17.62
PRD	108.42	105.38	101.06	102.08	102.44

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	93	99	98	97	92
COD	54.79	10.37	20.46	28.32	26.74
PRD	139.00	113.41	113.79	121.69	103.92

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	74	75	79	76
COD	20.81	18.08	17.25	18.15	17.15
PRD	103.30	104.17	104.23	102.63	100.29

## ARTHUR COUNTY

Arthur County has an elected ex-officio assessor. Arthur County has approximately 1,009 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was in 1989 with the last update in 1997 for Urban Residential and Commercial. The date of Marshall pricing is 1995. The last depreciation study was in 1997. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	96	96	98	*
COD	21.19	13.53	5.39	12.16	*
PRD	111.49	97.94	97.94	104.12	*

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	94	96	*
COD	*	*	1.16	18.92	*
PRD	*	*	101.08	91.92	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	85	76	80	76	*
COD	13.77	9.55	13.49	16.43	*
PRD	109.64	103.90	98.63	98.72	*

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.



## BANNER COUNTY

Banner County has an elected ex-officio assessor. Banner County has approximately 2,029 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Report. The last complete reappraisal was performed in 1981. The last market study was done in 1998. The date of Marshall pricing is 1998. The last depreciation study was in 1981. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	76	*	*	*	*
COD	23.53	*	*	*	*
PRD	108.06	*	*	*	*

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	*	*	*
COD	*	*	*	*	*
PRD	*	*	*	*	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	76	76	80	77	75
COD	23.53	23.93	26.98	18.40	16.35
PRD	108.06	115.15	111.54	118.18	105.72

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## BLAINE COUNTY

Blaine County has an elected ex-officio assessor. Blaine County has approximately 1,684 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was performed in 1988. The last update was in 1988 for commercial and agricultural land and 1999 for residential. The date of Marshall pricing is 1988. The last depreciation study took place in 1988. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	100	96	96	95	94
COD	20.88	7.29	14.15	25.94	30.40
PRD	98.42	97.87	101.02	110.87	121.24

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	*	*	*
COD	*	*	*	*	*
PRD	*	*	*	*	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	80	79	77	76	*
COD	7.81	14.53	11.22	19.62	*
PRD	110.34	105.80	98.70	104.41	*

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## BOONE COUNTY

Boone County has an elected assessor. Boone County has approximately 6,294 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1991. The last update was in 1999 for residential and 1996 for agricultural and residential. No date was given for commercial or agricultural land. The date of Marshall pricing is 1987. The last depreciation study was done in 1996 for residential property, 1998 for commercial property and 1991 for agricultural property. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	95	95	96	94	92
COD	3.79	9.33	9.20	18.16	20.83
PRD	100.78	102.15	103.23	105.43	105.57

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	92	94	99	99	94
COD	13.65	13.53	13.90	20.96	26.77
PRD	107.09	101.04	105.38	119.28	118.73

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	80	78	76	78	77
COD	15.01	14.97	17.58	17.32	18.38
PRD	106.33	102.60	102.67	102.60	102.93

## BOX BUTTE COUNTY

Box Butte County has an elected assessor. Box Butte County has approximately 7,803 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal of residential and agricultural property was performed in 1991 and commercial property was in 1995. The last update was in 1999 for residential and commercial. The date of Marshall pricing is 1988, except for commercial which has Marshall pricing of 1994. The last depreciation study was in 1995 for commercial, 1990 for residential, and 1988 for agricultural. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	93	96	94	94
COD	28.41	28.43	32.52	20.40	17.63
PRD	112.57	108.60	114.58	103.23	102.88

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	96	92	94	92	99
COD	34.02	34.68	40.35	27.70	21.13
PRD	111.80	109.76	114.61	101.09	94.71

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	76	75	77	74	77
COD	18.78	18.75	25.49	26.89	15.97
PRD	102.28	105.41	103.75	103.85	100.82

## BOYD COUNTY

Boyd County has an elected assessor. Boyd County has approximately 3,568 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1977. Commercial property was appraised in 1998. The last update was done in 1998 except agricultural improvements were last done in 1988. The date of Marshall pricing is 1994 for all residential, 1998 for commercial and 1987 for agricultural improvements. The last depreciation study was done in 1998 for commercial, 1997 for all residential and 1989 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	97	100	99	98	94
COD	33.38	28.76	23.87	15.35	21.72
PRD	128.79	116.85	114.89	104.40	104.64

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	95	95	*
COD	*	*	19.74	23.55	*
PRD	*	*	101.08	93.20	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	78	75	74	78
COD	23.58	25.74	23.55	23.76	21.73
PRD	107.39	110.67	108.22	110.96	103.86

## BROWN COUNTY

Brown County has an elected assessor. Brown County was called for a Statewide Equalization Hearing and the agricultural subclass Area 1 grass was increased 8%. Brown County has approximately 4,981 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1987. The last update was in 1997 for all residential and agricultural improvements and 1998 for commercial. The date of Marshall pricing is 1995 except agricultural improvements is 1987. The depreciation studies were done in 1996 for residential and agricultural improvements, 1997 for agricultural residential and 1998 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	95	96	96	95
COD	18.70	29.04	23.81	20.97	20.25
PRD	110.56	112.50	109.78	109.47	105.56

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	95	96	93	92
COD	*	31.79	28.27	20.33	26.96
PRD	*	112.63	105.83	105.68	98.08

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	77	74	76	76	78
COD	20.25	28.32	16.03	22.13	22.82
PRD	105.60	94.59	97.44	105.56	102.22

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

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## **BUFFALO COUNTY**

Buffalo County has an elected assessor. Buffalo County has approximately 20,597 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1996. The last update was done in 1999. The date of Marshall pricing is 12/1998. The last depreciation study was done in 1999 for all classes except industrial which is 1996. The Profiles for the last five years show the following:

### **RESIDENTIAL**

	1996	1997	1998	1999	2000
Median	96	95	95	97	98
COD	9.68	9.46	12.54	7.81	6.58
PRD	103.07	102.15	102.13	101.05	101.12

### **COMMERCIAL**

	1996	1997	1998	1999	2000
Median	92	98	98	97	96
COD	29.18	8.84	8.91	11.58	9.55
PRD	102.45	103.13	102.08	103.26	101.90

### **AGRICULTURAL**

	1996	1997	1998	1999	2000
Median	76	77	75	76	76
COD	19.25	13.12	12.76	12.66	19.71
PRD	100.12	101.32	101.37	101.35	101.83

## BURT COUNTY

Burt County has an elected assessor. Burt County was called for a Statewide Equalization Hearing and the Commercial Class of property was decreased 5%. Burt County has approximately 6,748 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was performed in 1991 for residential, 1987 for agricultural and 1978 for commercial. The last update was done in 1999. The date of Marshall pricing is 1994 for residential and agricultural and 1991 for commercial. The last depreciation study was done in 1999. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	75	95	94	96	95
COD	20.18	34.18	35.76	19.48	15.65
PRD	104.53	117.02	120.65	103.30	102.69

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	100	91	99	97	96
COD	42.74	42.98	23.61	22.64	20.92
PRD	217.46	173.33	134.33	105.75	103.18

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	75	75	78	75	78
COD	20.18	24.12	22.18	21.45	17.73
PRD	104.53	105.48	102.70	104.11	107.60



## BUTLER COUNTY

Butler County has an elected assessor. Butler County has approximately 6,893 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was performed in 1979 with commercial done in 1990. The last update was in 1997 for residential and commercial, agricultural residential and agricultural improvements were updated in 1998. The date of Marshall pricing is 1999 for all classes. The last depreciation study was done in 1998 for residential and agricultural, 1996 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	98	94	97	95	96
COD	18.78	19.80	12.95	9.00	7.38
PRD	110.63	104.30	103.09	100.00	100.52

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	99	100	97	95	97
COD	27.82	23.53	25.44	14.96	10.68
PRD	105.71	104.00	104.08	106.59	103.75

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	78	76	80	77	77
COD	22.23	25.04	24.24	16.73	13.89
PRD	104.69	106.49	110.26	103.85	102.21

## CASS COUNTY

Cass County has an elected assessor. Cass County has approximately 18,778 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1999 for residential, 1995 for agricultural, and 1998 for commercial. The date of Marshall pricing is 1999 for residential, 1997 for commercial and 1999 for agricultural. The last depreciation study was done in 1999 for residential and agricultural improvements, and in 1998 for commercial. This county has county wide special valuation (greenbelt). The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	98	96	93	94	93
COD	15.66	18.33	23.32	11.77	12.71
PRD	103.32	104.30	108.99	102.25	100.07

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	96	96	96	95	95
COD	21.53	26.11	12.68	9.04	9.94
PRD	103.15	113.19	104.17	100.00	100.21

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	**	**	**	**
COD	16.26	**	**	**	**
PRD	103.69	**	**	**	**

\*\* The entire county has been designated as agricultural Special Valuation (Greenbelt).

## CEDAR COUNTY

Cedar County has an elected assessor. Cedar County has approximately 6,629 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1991 for residential, 1989 for commercial and 1992 for agricultural. The last update was done in 1999 for residential, 1997 for commercial , 1998 for agricultural residential and no date given for agricultural improvements. The dates of Marshall pricing and a depreciation study are 1991 for residential, 1989 for commercial and 1992 for agricultural. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	93	95	92	93
COD	27.02	31.72	36.23	25.39	23.08
PRD	108.89	113.64	116.48	105.62	105.55

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	97	97	100	98
COD		76.81	51.57	28.86	30.59
PRD		169.23	124.73	107.69	110.27

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	75	75	77	76
COD	17.98	18.33	16.51	17.95	19.00
PRD	100.61	102.67	100.00	101.30	102.18

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## CHASE COUNTY

Chase County has an elected assessor. Chase County has approximately 4,502 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last reappraisal was done in 1998 for residential, 1996 for commercial and 1982 for agricultural. The last update was done in 1998 for residential, 1996 for commercial, and 1988 for agricultural. The date of Marshall pricing is 1999 for residential, 1995 for commercial and 1988 for agricultural. The last depreciation study was done in 1997 for residential, 1996 for commercial and 1988 for agricultural. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	94	93	98	98
COD	20.84	29.00	29.40	22.37	22.63
PRD	108.28	108.89	106.90	104.17	103.50

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	100	100	98	96	93
COD	125.05	20.25	37.86	30.81	29.40
PRD	208.19	106.12	116.09	94.39	102.14

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	80	76	75	75	76
COD	15.30	17.45	18.23	22.48	25.19
PRD	102.37	105.56	100.00	103.95	103.84

## CHERRY COUNTY

Cherry County has an elected assessor. Cherry County has approximately 13,758 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1983 for residential and agricultural and in 1992 for commercial. The last update was done in 1997 for residential property, 1992 for commercial property and 1983 for agricultural property. The date of Marshall pricing is 1983 except 1992 for commercial. The last depreciation study was done in 1983 except 1992 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	86	96	96	96	94
COD	46.96	41.49	35.05	22.24	20.01
PRD	132.32	118.09	115.05	110.23	106.08

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	97	94	99	93
COD	*	47.05	22.53	21.40	24.34
PRD	*	172.13	113.16	108.99	103.99

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	67	78	75	77	77
COD	22.83	26.96	23.08	28.96	18.14
PRD	109.87	109.46	108.82	117.65	104.47

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## CHEYENNE COUNTY

Cheyenne County has an elected assessor. Cheyenne County has approximately 7,930 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1989 for residential, 1999 for agricultural residential, commercial in 1997 and agricultural improvements 1999. The last update was done in 1996 for residential. The date of Marshall pricing is 1995. The last depreciation study was done in 1988 for all agricultural, 1996 for residential and 1997 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	96	96	96	95	99
COD	11.09	16.55	13.23	12.99	12.69
PRD	104.39	107.53	103.06	102.17	101.41

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	96	98	97	97	100
COD	44.05	6.19	31.59	15.38	20.49
PRD	120.52	100.00	101.90	101.08	113.93

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	75	75	77	76	75
COD	18.19	18.37	14.71	12.47	12.87
PRD	104.08	100.00	104.11	102.70	103.72

## CLAY COUNTY

Clay County has an elected assessor. Clay County was called for a Statewide Equalization Hearing and the Commercial Class of property was increased 6%. Clay County has approximately 5,138 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1978. The last update was done in 1999 for residential and commercial and 1997 for all agricultural. The date of Marshall pricing is 1985. The Interview indicates that there is an annual market study, but shows no record for depreciation studies. This county has not obtained funding from the county board to computerize the records. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	96	97	95	92
COD	49.95	22.01	21.96	16.36	20.62
PRD	128.40	107.37	110.64	103.33	105.56

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	100	93	93	96	96
COD	76.39	38.34	51.55	28.08	32.58
PRD	146.90	116.67	123.16	102.06	102.90

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	76	76	76	75
COD	20.57	17.68	17.14	13.22	13.32
PRD	106.94	106.85	102.67	105.56	105.74

## COLFAX COUNTY

Colfax County has an elected assessor. Colfax County has approximately 7,490 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was performed in 1991. The last update was in 1997 for all agricultural, 1999 for residential and no update for commercial. The date of Marshall pricing is 1993 for residential and 1988 for the commercial and agricultural classes. The last depreciation study was done in 1995 for residential class, 1997 for agricultural class and 1991 for commercial class. The survey shows that the Industrial Class has had a 2000 depreciation study and market study completed. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	94	98	95	94	94
COD	19.14	27.91	29.76	20.97	17.76
PRD	105.43	112.63	111.70	104.35	101.09

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	93	96	96	93
COD		28.24	51.61	26.07	24.26
PRD		112.79	125.27	101.09	100.85

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	76	74	75	75
COD	14.25	21.26	19.96	21.68	20.78
PRD	105.56	102.53	102.74	102.63	103.56

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.



## CUMING COUNTY

Cuming County has an elected assessor. Cuming County has approximately 8,758 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was in 1995 for agricultural residential, 1998 for agricultural improvements, and 1999 for residential and commercial. The last update was performed in 1997 for agricultural residential. The date of Marshall pricing is 1998 for residential and for agricultural improvements, 1997 for agricultural residential, 1999 for commercial and industrial. The last depreciation study was done in 1997 for agricultural residential, 1998 for agricultural improvements, and 1999 for residential and commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	95	95	94	95
COD	15.67	24.57	28.71	16.21	17.00
PRD	106.00	107.61	113.04	104.40	101.88

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	92	95	96	96	95
COD	70.73	151.18	54.98	24.68	25.21
PRD	121.19	214.85	120.00	111.78	108.99

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	75	75	75	74	74
COD	19.26	19.31	20.37	18.36	14.95
PRD	104.28	105.41	106.67	104.11	104.02

## CUSTER COUNTY

Custer County has an elected assessor. Custer County has approximately 14,795 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1970 for agricultural residential and agricultural improvements, 1981 for residential, and 1990 for commercial. The last update was done in 2000 for residential and commercial, 1990 for industrial, and 1980 for agricultural improvements. The date of Marshall pricing is 1998 for all classes. The last depreciation study was done in 1999 for residential, 1990 for commercial and 2000 for all agricultural. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	96	96	92	92	93
COD	32.98	30.98	28.93	25.61	27.38
PRD	121.47	114.13	107.69	105.56	109.04

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	100	100	93	96	96
COD	37.70	28.49	35.44	29.64	31.83
PRD	111.20	104.40	111.3	107.95	102.92

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	76	74	76	77	77
COD	19.03	16.78	20.61	22.57	18.25
PRD	104.90	101.37	101.3	102.60	100.65

## DAKOTA COUNTY

Dakota County has a State Assessing Officer. Dakota County has approximately 9,420 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1992 with the agricultural residential and agricultural improvements done in 1999. The date of Marshall pricing is 1995 for all classes. The last depreciation study was done in 1997. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	97	98	99	96	97
COD	116.42	17.60	13.72	10.91	14.36
PRD	179.83	102.06	98.96	101.09	99.32

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	99	96	100	95	94
COD	179.58	26.86	125.38	18.19	26.74
PRD	87.63	84.96	188.07	94.74	108.74

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	75	79	74	74	74
COD	20.36	23.59	23.20	18.35	20.10
PRD	100.93	101.19	100.00	97.44	103.75

## DAWES COUNTY

Dawes County has an elected assessor. Dawes County has approximately 7,006 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1991 with the last update done in 1999 for residential and agricultural and 1998 for commercial. The date of Marshall pricing is 1995 and the last depreciation study was done in 1991. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	95	93	96	97	98
COD	29.90	18.68	28.64	16.91	17.98
PRD	111.64	103.33	113.64	104.17	102.20

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	94	94	97	96	94
COD	30.98	36.46	29.72	25.38	27.24
PRD	113.22	137.84	121.69	106.59	112.36

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	74	77	74	78
COD	36.40	38.12	35.66	26.07	24.58
PRD	94.86	100.00	106.33	106.58	111.47

## DAWSON COUNTY

Dawson County has an elected assessor. Dawson County has approximately 12,448 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1995 for residential property, in 2000 for commercial and in 1997 for all agricultural property. The last update was done in 1997 except for commercial and the date of Marshall pricing is 1996 for residential and agricultural and 1998 for commercial. The last depreciation study was done in 1996 except commercial was done in 1998. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	100	100	100	99	94
COD	12.64	15.03	19.84	16.57	17.87
PRD	104.92	103.09	108.16	103.16	102.48

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	94	95	92	96	100
COD	10.96	14.04	30.10	26.03	16.76
PRD	98.93	105.56	100.00	98.91	103.41

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	77	74	77	76	77
COD	24.12	18.69	23.12	22.82	20.22
PRD	100.34	102.67	98.70	102.56	103.53

## DEUEL COUNTY

Deuel County has an elected assessor. Deuel County was called for a Statewide Equalization Hearing and two Residential Subclasses under “Assessor Locations” were increased: Big Springs 5% and Chappell 19%. Deuel County has approximately 2,185 parcels of real property as shown on the Assessor’s Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1999 for all residential, and in 1997 for commercial and agricultural improvements. The last update was done in 1999 for all classes except commercial which was done in 1998. The date of Marshall pricing is 1999 for all classes. The last depreciation study was done in 1997 for commercial and agricultural improvements and in 2000 for all residential. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	100	95	95	94	95
COD	51.08	32.87	40.27	27.45	23.76
PRD	138.27	117.44	122.99	103.19	105.35

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	97	98	100	94
COD		26.04	15.41	14.73	15.20
PRD		116.16	101.01	98.10	107.11

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	78	76	77	78	77
COD	20.55	13.29	19.92	17.29	10.60
PRD	102.11	96.20	105.19	103.85	100.57

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## DIXON COUNTY

Dixon County has an elected assessor. Dixon County has approximately 5,892 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1997 for residential, 1986 for commercial and agricultural improvements. The last update was in 1998 for all residential and commercial. The date of Marshall pricing is 1996 for all residential, 1984 for commercial and 1986 for agricultural improvements. The last depreciation study was done in 1997 for all residential, 1986 for agricultural improvements, and 1984 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	94	93	95	93	94
COD	26.32	32.12	26.46	19.58	16.14
PRD	112.86	106.67	108.60	104.55	100.86

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	92	94	92	95
COD		59.77	33.13	29.61	16.84
PRD		123.16	110.42	110.47	113.37

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	78	77	78	78	77
COD	21.70	13.73	17.17	21.82	22.37
PRD	107.72	103.85	101.35	107.04	107.81

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## DODGE COUNTY

Dodge County has a State Assessing Officer. Dodge County has approximately 18,391 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1984 except agricultural residential and agricultural improvements which were reappraised in 1999. The last update was done in 1998 for residential and 1997 for commercial class. The date of Marshall pricing is 1989 except for agricultural residential and agricultural improvements which is 1999. The last depreciation study was done in 1994 except agricultural residential and agricultural improvements which were done in 1999. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	90	96	93	93	95
COD	22.98	31.07	19.05	17.82	16.44
PRD	108.65	109.28	103.26	103.23	101.97

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	97	96	96	93	94
COD	41.85	67.19	35.53	24.80	29.27
PRD	128.47	138.54	107.92	92.86	90.96

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	77	75	79	75	79
COD	32.14	30.32	20.49	22.57	22.42
PRD	109.36	111.69	105.00	101.35	105.55



## DOUGLAS COUNTY

Douglas County has an elected assessor. Douglas County was called for a Statewide Equalization Hearing and the Commercial Class of property was increased 7%. Douglas County has approximately 163,716 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports.. The last complete reappraisal was done in 1994 for the residential class, in 1985 for the commercial class and in 1998 for the agricultural residential and agricultural improvements. The last update was done in 2000 for urban residential and commercial/industrial. The date of Marshall pricing and last depreciation study is 2000 for all residential and 1997 for commercial/industrial and agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	93	93	96	95
COD	5.77	7.29	5.94	3.08	10.81
PRD	100.91	101.05	100.00	100.00	99.22

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	93	93	94	94	96
COD	5.85	8.10	11.86	16.54	23.35
PRD	102.52	100.00	102.11	105.81	99.94

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	**	**	**	**	**
COD	**	**	**	**	**
PRD	**	**	**	**	**

\*\*The entire county has been designated as agricultural Special Valuation (Greenbelt).

## DUNDY COUNTY

Dundy County has an elected assessor. Dundy County has approximately 3,395 parcels of real property as shown in the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1986. The last update was done in 1997. The date of Marshall pricing is 1995. The last depreciation study was done in 1996. These are the same facts given last year. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	78	100	97	96	95
COD	28.18	15.97	19.00	17.09	20.83
PRD	108.61	98.99	106.52	103.16	103.96

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	96	98	96	97
COD		9.60	23.68	17.80	22.43
PRD		98.92	108.08	105.75	109.21

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	77	78	79	80	77
COD	32.55	11.13	13.66	13.11	19.76
PRD	111.74	101.30	121.21	108.22	101.63

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## FILLMORE COUNTY

Fillmore County has an elected assessor. Fillmore County has approximately 6,773 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1993. The last update was done in 1997 for all residential and commercial and in 1998 for agricultural. The date of Marshall pricing is 1995, except for agricultural improvements which is 1991. The last depreciation study was done in 1997 for residential and commercial and in 1996 for agricultural. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	99	99	99	98	100
COD	2.86	7.78	11.34	16.56	7.26
PRD	99.95	95.92	102.08	102.22	100.70

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	99	100	99	98
COD		7.14	40.97	16.83	17.77
PRD		102.04	114.29	104.44	107.09

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	80	77	75	77
COD	30.56	17.54	18.12	16.60	15.59
PRD	111.98	103.80	104.00	105.63	103.84

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## FRANKLIN COUNTY

Franklin County has an elected assessor. Franklin County has approximately 4,646 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was in 1989 for residential, 1998 for commercial, and 1995 for agricultural. The last update was in 1999 for residential and commercial and in 1997 for all agricultural. The date of Marshall pricing is 1994 for all agricultural, 1998 for urban residential, 1998 for commercial and 1994 for agricultural improvements. The last depreciation study was in 1989 for agricultural residential, 1999 for residential, 1998 for commercial and 1995 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	97	99	97	97
COD	37.99	20.45	25.75	21.48	26.48
PRD	124.86	107.22	108.25	109.68	107.83

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	96	96	92
COD			39.68	28.89	33.01
PRD			147.22	122.37	119.22

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	76	77	79	76	76
COD	23.21	17.91	19.29	16.89	16.85
PRD	95.48	100.00	101.25	101.33	100.79

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## FRONTIER COUNTY

Frontier County has an elected assessor. Frontier County was called for a Statewide Equalization Hearing as a result of AHLVB action and the Agricultural Subclass Area 2 was decreased 10%. Frontier County has approximately 4,577 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was in 1995 for residential, 1998 for commercial, and 1985 for agricultural improvements. The last update was done in 1997 for all classes except residential was updated in 1998. The date of Marshall pricing is 1997 for all classes. The last depreciation study was done in 1997 for all classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	96	96	98	95
COD	37.95	27.96	11.34	17.91	23.00
PRD	126.98	112.36	100.00	105.21	103.61

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	96	94	93	94
COD		50.96	20.93	16.52	22.62
PRD		111.32	97.96	88.89	102.50

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	80	80	78	76	79
COD	18.01	18.65	19.56	20.83	17.36
PRD	105.73	100.00	98.77	93.90	106.35

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## FURNAS COUNTY

Furnas County has an elected assessor. Furnas County has approximately 5,957 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was performed in 1995 for residential, 1997 for commercial and 1999 for agricultural improvements. The last update was in 1999 for all classes. The date of Marshall pricing is 1996 for all three classes with the last depreciation study done in 1999. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	95	96	97	95
COD	36.97	16.62	17.55	15.61	18.34
PRD	118.48	103.37	106.67	104.44	105.82

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	96	92	97	98
COD		36.50	28.61	13.18	15.98
PRD		97.87	95.79	95.10	93.93

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	75	74	76	75	76
COD	17.85	16.00	16.29	17.55	15.46
PRD	104.26	102.74	102.67	100.00	101.32

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## **GAGE COUNTY**

GAGE County has an elected assessor. GAGE County has approximately 16,517 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1997 for all classes except agricultural improvements which haven't been done since 1980. The date of Marshall pricing is 1995, the last depreciation study was done in 1996. The Profiles for the last five years show the following:

### **RESIDENTIAL**

	1996	1997	1998	1999	2000
Median	92	100	100	98	92
COD	22.04	7.99	9.70	10.45	16.68
PRD	106.95	101.00	103.03	102.11	103.66

### **COMMERCIAL**

	1996	1997	1998	1999	2000
Median	95	101	100	100	96
COD	15.83	19.24	13.01	12.14	18.12
PRD	100.27	97.32	103.96	107.69	107.10

### **AGRICULTURAL**

	1996	1997	1998	1999	2000
Median	74	79	75	74	75
COD	19.98	13.70	17.03	21.20	16.44
PRD	103.64	102.53	101.37	104.05	101.28

## GARDEN COUNTY

Garden County has an elected assessor. Garden County was called for a Statewide Equalization Hearing and the Commercial Class of property was decreased 5%. Garden County has approximately 4,028 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1995. The last update was done in 1999 for all classes except agricultural improvements were updated in 1998. The date of Marshall pricing is 1993 for all classes. The last depreciation study was done in 1995 for all classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	95	98	94	96	95
COD	41.42	26.15	18.16	22.13	22.69
PRD	125.28	111.96	102.17	108.14	109.48

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	96	97	96
COD			12.54	16.23	13.17
PRD			95.83	96.67	104.10

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	80	80	78	78	77
COD	22.58	19.89	28.50	17.50	14.24
PRD	115.53	104.11	118.84	118.46	96.87

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.



## GARFIELD COUNTY

Garfield County shares a State Assessing Officer with Greeley County as of July 1, 2000. Garfield County has 2,498 parcels. The last complete reappraisal was done in 1988. The last update was done in 1998 for all classes except agricultural improvements which were updated in 1999. The date of Marshall pricing is 1997 for all residential and agricultural improvements and 1988 for commercial. The last depreciation study was done in 1998 for all residential and commercial with agricultural improvements done in 1999. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	99	93	98	98	99
COD	16.60	18.52	5.89	6.71	13.88
PRD	109.09	96.70	102.04	102.08	103.62

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	93	99	99	97
COD		17.05	6.29	3.82	9.57
PRD		98.94	99.00	101.02	100.41

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	76	77	79	76	78
COD	10.59	11.74	13.15	14.00	24.65
PRD	102.96	93.67	100.00	97.37	100.38

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## GOSPER COUNTY

Gosper County has an elected assessor. Gosper County has approximately 2,962 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was in 1988 with Industrial in 1997. The last update for residential and commercial was in 1999 for all classes. The date of Marshall pricing is 1998 for all classes. The last depreciation study was in 1999 for all classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	94	93	93	92
COD	11.66	8.69	10.85	5.16	8.75
PRD	103.60	103.23	105.62	100.00	101.15

### COMMERCIAL

	1996	1997	1998	1999	2000
Median			92	95	95
COD	*	*	11.91	1.55	8.65
PRD			108.14	100.00	98.85

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	78	76	74	74
COD	15.55	12.85	14.32	13.43	14.95
PRD	99.76	100.00	102.67	105.71	104.92

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## GRANT COUNTY

Grant County has an elected ex officio assessor. Grant County has approximately 1,702 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1999 for urban residential and 1982 for all other classes. The last update was done in 1988 for commercial property and all agricultural property. The date of Marshall pricing is 1998 for urban residential and 1985 for commercial property and all agricultural property. The last depreciation study was done in 1999 for urban residential and 1982 for all other classes . The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	100	96	96	97	92
COD	2.08	53.43	37.46	10.14	15.27
PRD	99.62	152.63	132.47	114.81	110.80

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	100	101	*	*
COD	*	1.56	2.11	*	*
PRD	*	100.00	101.00	*	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	80	74	76	77	*
COD	46.38	14.58	12.20	23.47	*
PRD	114.70	100.00	102.78	123.81	*

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## GREELEY COUNTY

Greeley County shares a State Assessing Officer with Garfield County as of July 1, 2000. Greeley County has approximately 3,442 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was performed in 1972 for all property classes except urban residential which was reappraised in 2000. The last update was done in 1983. The date of Marshall pricing is 1982 for all agricultural property, 1983 for commercial and 1998 for urban residential. The last depreciation study was done in 1982 for all classes except urban residential which was done in 2000. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	98	94	96	92	94
COD	45.30	53.63	35.30	29.03	19.70
PRD	134.19	148.15	124.42	115.12	100.13

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	96	96	96	*
COD	*	37.08	40.90	37.27	*
PRD	*	150.00	137.33	140.54	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	75	77	77	74
COD	25.94	18.68	17.65	21.40	24.37
PRD	109.82	102.74	100.00	101.30	100.84

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## HALL COUNTY

Hall County has an elected assessor. Hall County has approximately 24,830 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1995 with urban residential updated in 1997. The date of Marshall pricing is 1995 with the last depreciation study done in 1995 also for all classes of property. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	99	93	96	94	94
COD	14.94	17.69	16.96	15.12	14.00
PRD	103.78	101.09	101.04	101.08	100.17

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	99	95	95	96	97
COD	29.89	29.15	25.00	23.46	24.31
PRD	95.80	108.99	100.00	114.63	119.26

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	76	77	77	77
COD	21.67	20.29	20.82	25.25	17.56
PRD	107.47	105.19	101.32	100.00	100.22

## HAMILTON COUNTY

Hamilton County has an elected assessor. Hamilton County has approximately 7,521 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1996 for all residential and 1991 for commercial and agricultural improvements. The last update was done in 1999 for all classes. The date of Marshall pricing is 1996 and the last depreciation study was done in 1999 for all classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	97	96	95	99	98
COD	27.27	13.07	16.13	11.64	8.98
PRD	116.58	105.38	105.49	100.99	100.79

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	96	96	98	98
COD		25.96	27.88	21.55	20.42
PRD		88.12	100.00	102.11	100.62

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	76	80	78	77	74
COD	19.80	17.68	17.59	17.73	14.83
PRD	105.02	106.59	106.41	103.95	103.61

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## HARLAN COUNTY

Harlan County shares a State Assessing Officer with Hitchcock County as of July 1, 2000. Harlan County was called for a Statewide Equalization Hearing and five Residential Subclasses under "Assessor Locations" were increased as follows: Orleans 23%; Rural Res. 28%; Villages 13%; North Shore Cabins 37%; and Oxford 5%. Harlan County has approximately 4,354 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last reappraisal was done in 1996 and the last update was done in 1999 for all classes of property. The date of Marshall pricing is 1999 for all classes and the last depreciation study was done in 1996 for all classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	100	100	93	93	96
COD	30.67	32.09	30.49	27.24	28.42
PRD	120.10	114.74	113.64	112.94	105.51

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	99	93	92	95
COD		39.36	38.48	23.92	24.27
PRD		128.72	104.65	106.02	107.59

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	75	74	75	77	77
COD	18.07	16.08	14.55	12.36	14.33
PRD	101.46	101.30	102.63	101.30	102.25

## HAYES COUNTY

Hayes County is an elected ex officio assessor. Hayes County has approximately 2,385 parcels of real property. The last complete reappraisal was done in 1989. The last update was done in 1996 for residential and commercial and 1997 for agricultural improvements. The date of Marshall pricing is 1988 for residential and agricultural and 1996 for commercial. The last depreciation study was done in 1988 for residential and agricultural and 1996 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	115	95	*	98	*
COD	25.83	27.55	*	25.92	*
PRD	115.83	132.39	*	136.99	*

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	100	99	99	*
COD	*	21.21	19.00	32.15	*
PRD	*	92.23	87.62	98.13	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	80	78	80	78	78
COD	17.30	15.78	17.71	26.85	26.09
PRD	106.50	103.80	103.90	100.00	100.39

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.



## HITCHCOCK COUNTY

Hitchcock County shares a State Assessing Officer with Harlan County as of July 1, 2000. Hitchcock County has approximately 4,207 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1994 for all residential and 1995 for commercial and agricultural improvements. The last update was done in 1998 for all three classes. The date of Marshall pricing is 1995. The last depreciation study was done in 1995 for commercial and 1998 for all residential and agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	96	96	96	96	95
COD	24.74	18.66	12.15	13.24	19.57
PRD	115.70	112.09	101.09	101.09	108.48

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	96	93	92
COD	*	*	60.07	33.78	34.77
PRD	*	*	66.67	117.65	115.39

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	79	76	78	78	78
COD	14.50	14.93	15.24	17.76	17.09
PRD	101.01	98.67	102.63	100.00	99.48

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## HOLT COUNTY

Holt County has an elected assessor. Holt County was called for a Statewide Equalization Hearing and two adjustments were ordered. The Residential Sub Class under "Status 2" (vacant lots) was increased 28% and the Commercial Class was increased 17%. Holt County has approximately 13,451 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1978. The last update was done in 1999 for residential and 2000 for all other classes. The date of Marshall pricing is 1995 for all classes. The last depreciation study was done in 1999 for all classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	97	95	96	95	92
COD	14.94	18.49	22.81	25.95	25.44
PRD	108.30	104.40	105.62	105.38	107.59

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	76	96	93	96
COD	*	37.59	39.43	27.57	31.37
PRD	*	106.49	127.50	117.11	107.94

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	73	79	78	77
COD	28.38	20.07	21.19	21.64	20.51
PRD	114.71	100.00	109.72	108.11	103.13

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## HOOKER COUNTY

Hooker County has an elected ex officio assessor. Hooker County has approximately 1,716 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1989 and the last update was in 1997 for residential and commercial. Agricultural has not been updated. The date of Marshall pricing is 1995 for all residential and 1983 for commercial and agricultural improvements. The last depreciation study was done as part of the market study used for the last update in 1997. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	95	95	97	95	*
COD	31.71	23.79	15.90	18.41	*
PRD	111.72	109.28	106.45	107.89	*

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	96	93	*
COD	*	*	37.76	30.60	*
PRD	*	*	104.44	95.88	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	66	*	76	74	*
COD	11.27	*	7.46	13.91	*
PRD	103.52	*	98.73	94.59	*

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## HOWARD COUNTY

Howard County has an elected assessor. Howard County has approximately 3,057 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 2000 for all agricultural, 1997 for commercial, and 1999 for urban residential. The last update was done in 1998 for commercial. The date of Marshall pricing is 1998 for all classes. The last depreciation study was done in 1997 for commercial, 1999 for urban residential, and 2000 for all agricultural property. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	98	95	94	92	98
COD	34.14	34.16	26.64	22.24	23.98
PRD	112.16	106.19	101.09	101.10	102.71

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	99	100	96	95
COD	*	31.27	41.22	25.84	33.03
PRD	*	103.16	126.19	119.51	103.18

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	79	76	76	77	79
COD	26.76	24.39	22.92	25.47	28.95
PRD	101.57	102.74	100.00	101.28	106.24

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## JEFFERSON COUNTY

Jefferson County has an elected assessor. Jefferson County has approximately 7,642 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was in 1975 for residential, 1985 for commercial and 1974 for agricultural. The last update was in 1999 for all residential property and 1998 for all other classes. The date of Marshall pricing is 1996 for agricultural improvements, 1995 for commercial and 1997 for all residential property. The last depreciation study was in 1996 for agricultural improvements, 1995 for commercial, and 1999 for residential. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	100	100	100	99	94
COD	15.59	5.30	7.75	8.15	19.48
PRD	106.90	101.03	102.06	101.04	104.62

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	95	97	99	99	99
COD	21.68	32.58	26.20	21.24	17.38
PRD	114.47	111.83	112.22	112.94	109.12

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	75	80	78	75	80
COD	12.01	12.46	15.12	13.36	13.41
PRD	101.98	101.25	105.13	102.67	102.65

## JOHNSON COUNTY

Johnson County has an elected assessor. Johnson County has approximately 4,668 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1996 for agricultural improvements, in 1997 for the commercial class, and 1999 for all residential property. The last update was done in 1999 for commercial and agricultural improvements. The date of Marshall pricing was 1997 for all classes except agricultural improvements which is 1996. The last depreciation study was 1999 for all classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	97	95	93	96	97
COD	15.77	13.84	22.97	12.77	18.57
PRD	108.70	102.15	108.14	103.06	105.94

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	100	100	100	100	100
COD	53.02	10.56	12.73	17.01	20.54
PRD	136.48	103.19	104.12	106.86	107.51

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	76	74	75	74
COD	13.63	13.63	18.31	23.64	22.72
PRD	105.89	105.63	102.94	104.17	107.43

## KEARNEY COUNTY

Kearney County has an elected assessor. Kearney County has approximately 9,284 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1998 for all classes. The date of last update is 1999. The date of Marshall pricing is 1997 and the last depreciation study was done in 1998 for all classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	94	92	99	96
COD	25.04	23.49	25.37	20.25	13.53
PRD	108.64	103.23	102.17	103.13	100.92

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	92	93	95	98
COD	*	22.91	29.92	11.65	18.36
PRD	*	95.74	134.29	111.36	114.54

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	77	76	75	76
COD	23.40	16.96	18.64	14.53	19.08
PRD	107.84	102.60	105.33	101.35	105.63

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## KEITH COUNTY

Keith County has a State Assessing Officer. Keith County has approximately 9,498 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1992. The last update was done in 1997 for all agricultural, in 1998 for commercial, and 1999 for urban residential. The date of Marshall pricing is 1995 for residential and agricultural and 1997 for commercial. The last depreciation study was done in 1997 for residential and agricultural and in 1998 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	96	94	93	94	96
COD	9.51	10.18	14.41	21.88	20.15
PRD	101.37	98.94	101.08	102.20	105.90

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	97	96	96	94	95
COD	26.43	18.44	14.91	17.02	18.78
PRD	109.03	102.13	106.74	109.41	105.69

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	71	79	76	76	79
COD	19.01	18.27	21.93	17.68	15.78
PRD	103.10	102.60	101.28	100.00	105.20



## KEYA PAHA COUNTY

Keya Paha has an elected ex officio assessor. Keya Paha County has approximately 2,529 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1987 for all classes except urban residential which was reappraised in 1999. The last update was done in 1990 for agricultural residential and 1992 for commercial. Agricultural improvements have not been updated. The date of Marshall pricing is 1998 for urban residential, 1990 for agricultural residential, and 1988 for commercial and agricultural improvements. The last depreciation study was done in 1998 for urban residential, 1992 for agricultural residential and commercial and 1987 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	95	96	100	99
COD	24.39	35.00	46.98	29.48	27.40
PRD	101.14	93.04	131.91	105.15	105.85

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	*	*	*
COD	*	*	*	*	*
PRD	*	*	*	*	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	77	74	74	78
COD	18.07	19.81	25.43	19.39	15.28
PRD	101.04	102.56	100.00	95.06	99.11

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## KIMBALL COUNTY

Kimball County has an elected assessor. Kimball County was called for a Statewide Equalization Hearing and the Commercial Class of property was decreased 7%. Kimball County has approximately 5,206 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1994 for commercial and agricultural improvements, 1995 for agricultural residential, and 1997 for urban residential. The last update was the same dates as the reappraisals for all classes. The date of Marshall pricing is 1995 for all residential, and 1994 for all other classes. The last depreciation study was in 1997 for residential, 1995 for agricultural residential, 1994 for commercial, 1999 for industrial, and 1994 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	95	100	100	99	97
COD	24.21	12.19	8.22	11.28	16.06
PRD	114.33	106.12	102.00	101.02	104.12

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	100	94	97	100	96
COD	22.33	21.19	20.44	21.97	21.09
PRD	108.50	103.19	109.89	112.22	122.76

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	78	76	76	75	77
COD	32.38	19.95	17.72	15.33	15.59
PRD	105.69	102.67	101.32	104.17	101.64

## KNOX COUNTY

Knox County has an elected assessor. Knox County was called for a Statewide Equalization Hearing and the Commercial Class of property was increased 17% with the exception of the Village of Verdigre. Knox County has approximately 10,257 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1995 for residential, 1990 for commercial and 1998 for all agricultural. The last update was done in 1999 for residential and in 1998 for all other classes. The date of Marshall pricing is 1993 for all residential, 1988 for commercial, and 1980 for agricultural improvements. The last depreciation study was done in 1993 for all residential, 1990 for commercial, and 1980 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	98	97	97	93	94
COD	15.74	14.72	27.73	27.45	21.67
PRD	107.66	105.38	109.57	112.50	106.50

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	92	98	98	96	96
COD	94.17	11.72	19.27	23.42	35.72
PRD	159.69	103.03	101.04	113.25	114.97

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	78	76	76	76	75
COD	24.12	19.36	18.39	18.29	18.80
PRD	108.68	102.63	102.67	103.95	105.68

## LANCASTER COUNTY

Lancaster County has an elected assessor. Lancaster County has approximately 84,330 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was in 1994 and the last update was in 1997 for all classes. The date of Marshall pricing is 1993 for all classes. The last depreciation study was in 1993 for all classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	94	92	99.87	99	92
COD	7.27	8.27	7.05	6.69	8.63
PRD	101.04	101.09	101.27	100.00	101.13

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	94	97	98	97	93
COD	8.84	11.44	13.38	18.52	11.86
PRD	96.56	98.96	102.17	104.21	104.18

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	**	**	**	**
COD	15.57	**	**	**	**
PRD	101.05	**	**	**	**

\*\*The entire county has been designated as Agricultural Special Valuation (Greenbelt).

## LINCOLN COUNTY

Lincoln County has an elected assessor. Lincoln County has approximately 24,006 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1991 for residential and in 1996 for commercial and agricultural. The last update was done in 1998 for residential and agricultural and 1999 for commercial property. The date of Marshall pricing is 1993 for all residential, 1995 for agricultural improvements and 1996 for commercial. The last depreciation study was done in 1999 for commercial and in 1998 for all residential and agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	97	97	95	96	94
COD	28.16	22.23	14.65	14.10	12.89
PRD	116.32	108.33	103.19	104.21	103.02

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	100	100	98	100	97
COD	38.98	53.50	22.63	21.53	21.46
PRD	115.64	136.08	103.30	104.04	107.71

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	77	77	75	76
COD	33.91	32.48	31.47	28.71	24.77
PRD	108.07	101.25	108.11	106.94	100.18

## LOGAN COUNTY

Logan County has an elected ex officio assessor. Logan County has approximately 1,551 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports.

The last complete reappraisal was done in 1981. The last update was done in 1997 for urban residential, 1996 for agricultural residential, and in 1989 for agricultural improvements.

Commercial has not been updated since the 1981 appraisal. The date of Marshall pricing is 1995 for urban residential and 1981 for all other classes. The last depreciation study was done in 1997 for urban residential, 1996 for all agricultural, and in 1981 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	94	98	97	94
COD	17.98	14.54	11.49	15.41	19.25
PRD	98.69	101.10	102.17	98.00	96.24

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	99	98	*
COD	*	*	0.00	1.28	*
PRD	*	*	100.00	101.03	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	77	79	75	80	78
COD	14.08	17.43	14.69	14.71	17.04
PRD	87.22	87.36	98.72	100.00	102.61

\*The number of qualified trimmed sales available is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## LOUP COUNTY

Loup County has an elected ex officio assessor. Loup County has approximately 1,656 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 2000 for all classes. The date of Marshall pricing is 1998 for all classes of property. The last depreciation study was done in 1999 for all classes of property. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	57	93	93	97	100
COD	38.20	37.28	20.77	27.82	17.12
PRD	137.51	126.74	102.20	118.29	114.89

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	*	93	*
COD	*	*	*	38.39	*
PRD	*	*	*	140.00	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	79	77	79	79	77
COD	12.07	18.29	20.67	15.68	13.81
PRD	93.90	91.14	101.27	106.41	98.14

\*The number of qualified trimmed sales available is insufficient to calculate the level of value and other statistical measures for this class property.

## MADISON COUNTY

Madison County has an elected assessor. Madison County was called for a Statewide Equalization Hearing and two adjustments were made to Residential Subclasses under "Location" as follows: Suburban increase 13% and Rural increase 24%. Madison County has approximately 16,740 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1991 for residential, 1989 for commercial and 1985 for agricultural. The last update was done in 1997 for residential and commercial and none has been done for agricultural. The date of Marshall pricing is 1990 for residential, 1989 for commercial and 1982 for agricultural. The last depreciation study was done in 1991 for residential, 1989 for commercial and 1982 for agricultural. These are the same dates as last year. Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	90	95	92	96	92
COD	14.56	19.89	24.46	14.41	13.77
PRD	103.54	104.30	108.79	103.23	101.78

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	92	94	*	93	93
COD	30.37	18.48	*	18.53	23.60
PRD	137.83	119.75	*	108.33	96.35

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	77	76	78	76	79
COD	17.37	18.09	32.14	22.63	19.95
PRD	102.69	104.05	120.00	105.41	105.85



## MCPHERSON COUNTY

McPherson County has an elected ex officio assessor. McPherson County has approximately 1,686 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1990, and the last update was done in 1996 for all residential, 1999 for commercial and 1995 for agricultural improvements. The date of Marshall pricing is 1988 and the last depreciation study was done in 1990. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	100	95	95	93	*
COD	17.33	10.86	9.99	5.97	*
PRD	101.47	101.09	97.78	96.77	*

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	95	97	*	*
COD	*	12.55	12.68	*	*
PRD	*	104.40	105.43	*	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	78	74	77	77	77
COD	19.51	14.99	12.17	17.13	14.87
PRD	99.18	96.25	97.44	87.78	97.42

\*The number of qualified trimmed sales is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## MERRICK COUNTY

Merrick County has an elected assessor. Merrick County has approximately 6,865 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1997 for residential, 1998 for commercial and 1970 for all agricultural. The date of Marshall pricing is 1997 for residential and commercial, 1996 for all agricultural. The last depreciation study was done in 1997 for all residential and commercial, 1985 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	99	99	94	93
COD	29.02	12.65	14.96	20.24	19.76
PRD	111.52	101.01	100.00	103.37	101.12

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	92	100	100	100
COD	*	48.52	28.42	15.91	17.29
PRD	*	151.47	89.49	93.81	108.35

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	80	77	77	74	77
COD	21.07	26.21	23.06	21.18	19.00
PRD	103.05	105.13	102.63	98.67	98.05

\*The number of qualified trimmed sales is insufficient to calculate the level of value and other statistical measures for this class of property.

## MORRILL COUNTY

Morrill County has an elected assessor. Morrill County has approximately 7,748 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was in 1992 and the last update was in 1995 for all classes of property. The date of Marshall pricing is 1999 for all residential and 1992 for all other classes. The last depreciation study was done in 2000 for all residential, 1992 for commercial, and 2000 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	99	95	96	94	95
COD	152.31	33.00	22.10	22.20	20.93
PRD	240.75	115.56	104.40	108.14	102.88

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	96	96	92	95	95
COD	57.33	61.71	24.36	19.00	21.11
PRD	141.92	149.43	131.51	116.87	106.47

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	74	75	77	76
COD	31.22	32.14	31.91	26.99	28.85
PRD	106.36	111.43	113.04	101.28	102.24

## NANCE COUNTY

Nance County has an elected assessor. Nance County was called for a Statewide Equalization Hearing and two Classes were adjusted. The Commercial Class was increased 11% and Agricultural Class was increased 9%. Nance County has approximately 4,396 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1977 for all classes. The last update was done in 1999 for urban residential and commercial, 1995 for agricultural residential, and 1989 for agricultural improvements. The date of Marshall pricing is 1993 for urban residential, 1983 for agricultural residential and commercial, and 1985 for agricultural improvements. The last depreciation study was done in 1999 for urban residential, 1983 for agricultural residential and commercial, and 1985 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	92	92	97	99
COD	26.22	18.59	18.63	17.32	18.53
PRD	112.41	104.49	108.05	102.11	109.09

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	96	95	96	96
COD	*	34.48	32.16	27.18	24.80
PRD	*	115.38	108.25	110.87	112.27

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	76	79	77	77
COD	18.13	15.37	15.24	18.48	17.54
PRD	99.77	101.30	103.95	105.26	102.91

\*The number of qualified trimmed sales is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## NEMAHA COUNTY

Nemaha County has an elected assessor. Nemaha County has approximately 6,486 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1998 for residential, 1993 for commercial, and 1991 for all agricultural. The last update was done in 1998 for urban residential and industrial and 1993 for all agricultural. The date of Marshall pricing is 1997 for urban residential and industrial, and 1998 for agricultural property. The last depreciation study was done in 1997 for industrial and 1993 for all agricultural. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	96	96	97	96	95
COD	8.22	17.59	8.80	10.51	13.00
PRD	103.27	106.45	103.13	102.15	100.92

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	95	92	94	95	93
COD	7.31	16.28	12.21	11.37	19.05
PRD	101.16	100.00	97.89	100.00	107.04

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	76	76	76	74	74
COD	18.81	17.57	16.39	18.70	17.47
PRD	103.90	105.33	102.78	107.14	100.87

## NUCKOLLS COUNTY

Nuckolls County has an elected assessor. Nuckolls County has approximately 3,650 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1998 for commercial, 1988 for residential and agricultural and the last update was done in 1999 for all residential, 1998 for commercial, and 1997 for agricultural improvements. The date of Marshall pricing is 1993 for residential and agricultural and 1997 for commercial and the last depreciation study was done in 1997 for residential and agricultural and 1998 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	100	98	99	97	96
COD	46.27	8.79	10.94	18.41	18.12
PRD	134.99	103.16	105.38	107.61	108.52

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	95	100	97	96
COD	*	36.09	47.66	12.10	19.15
PRD	*	120.09	162.51	103.30	115.57

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	80	81	79	74	76
COD	32.28	16.05	21.62	17.93	14.74
PRD	116.07	105.13	102.67	104.11	102.12

\*The number of qualified trimmed sales is insufficient to calculate the level of value and other statistical measures for this class of property.

## OTOE COUNTY

Otoe County has an elected assessor. Otoe County has approximately 11,632 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1999 for urban residential, 1998 for all agricultural and 2000 for commercial property. Marshall pricing is 1997 for residential and agricultural property and 1999 for commercial property. The last depreciation study was done in 1997 for agricultural improvements, 1998 for all residential, and 1999 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	94	96	97	97	95
COD	26.13	28.09	19.32	10.13	16.16
PRD	110.51	108.60	105.38	100.00	100.55

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	96	74	95	98	99
COD	43.39	21.23	26.11	13.03	9.38
PRD	132.23	104.00	95.88	104.40	100.01

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	74	74	75	75
COD	20.70	21.23	41.03	19.01	17.02
PRD	103.76	104.00	106.10	110.14	109.83

## PAWNEE COUNTY

Pawnee County has an elected assessor. Pawnee County has approximately 4,250 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1994 for all residential and commercial, 1995 for agricultural improvements. The last update was done in 1996 for commercial and 1998 for all other classes. The date of Marshall pricing is 1993 and the last depreciation study was done in 1994 for residential and commercial and 1995 for agricultural. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	95	95	95	94
COD	33.54	32.33	22.83	26.33	25.70
PRD	114.32	113.04	109.09	106.59	108.42

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	92	94	92	97
COD	*	17.24	31.59	32.46	25.02
PRD	*	93.10	142.11	163.16	120.06

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	77	76	76	75	75
COD	14.23	15.05	18.57	19.40	19.92
PRD	103.28	104.17	104.05	101.30	99.58

\*The number of qualified trimmed sales is insufficient to calculate reliable level of value and other statistical measures for this class of property.



## PERKINS COUNTY

Perkins County has an elected assessor. Perkins County has approximately 4,666 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1993 for residential and 1996 for Grant commercial (other commercial 1981), and 1980 for agricultural improvements. The last update was done in 1998 for all classes. The date of Marshall pricing is 1995 for the commercial class, 1997 for all residential and 1980 for agricultural improvements. The last depreciation study was done in 1998 for all residential, 1996 for commercial and 1980 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	93	96	97	97
COD	25.82	22.71	28.33	16.41	17.24
PRD	109.49	103.33	104.40	101.10	100.16

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	94	98	100	95
COD	*	12.60	24.01	11.40	17.65
PRD	*	108.24	118.29	80.17	80.73

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	77	77	75	75	74
COD	12.76	16.88	12.15	11.72	11.47
PRD	101.08	101.28	97.44	98.70	102.10

\* The number of qualified trimmed sales is insufficient to calculate reliable level of value and other statistical measures for this class of property.

## PHELPS COUNTY

Phelps County has an elected assessor. Phelps County has approximately 7,022 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1999 for commercial and 1989 for all other classes. The last update was done in 1996 for all residential, and 1995 for agricultural improvements. The date of Marshall pricing is 1995 for all residential, 1998 for commercial, and 1995 for agricultural improvements. The last depreciation study was done in 1999 for commercial and 1989 for all other classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	95	96	94	93
COD	31.11	22.26	25.69	20.83	19.98
PRD	115.39	108.60	114.29	106.52	106.47

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	93	94	96	95
COD	*	23.06	42.80	23.35	23.06
PRD	*	112.35	112.64	112.94	107.18

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	77	78	75	74	76
COD	12.65	13.53	16.48	15.31	15.82
PRD	101.62	102.56	101.35	102.74	103.99

\*The number of qualified trimmed sales is insufficient to calculate the level of value and other statistical measures for this class of property.

## PIERCE COUNTY

Pierce County has an elected assessor. Pierce County has approximately 6,644 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1995 for urban residential, 1993 for commercial and 1999 for all agricultural property. The last update was done in 1999 for urban residential, and 1993 for commercial property. The date of Marshall pricing and depreciation study is 1995 for all residential, 1993 for commercial and 1999 for agricultural. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	100	98	96	98	97
COD	12.80	20.29	21.60	14.74	15.96
PRD	104.96	107.37	109.89	103.19	102.79

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	96	96	95	95
COD	*	51.02	34.42	20.38	23.02
PRD	*	141.18	119.57	100.00	100.21

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	77	77	76	77
COD	13.70	13.36	14.03	14.13	13.74
PRD	100.88	101.37	102.67	102.67	103.93

## PLATTE COUNTY

Platte County has an elected assessor. Platte County has approximately 17,092 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Report. The last complete reappraisal was done in 1997 for urban residential, 1999 for commercial, and 1981 for all agricultural property. The last update was done in 1998 for urban residential and industrial, and 1983 for agricultural improvements. The date of Marshall pricing is 1997 for residential and commercial and 1978 for agricultural property. The last depreciation study was done in 1996 for urban residential, 1997 for commercial and 1983 for agricultural classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	96	96	94	96
COD	12.48	10.64	10.02	11.81	11.43
PRD	103.18	102.06	103.16	102.17	100.89

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	95	99	96	96	96
COD	15.02	19.33	22.35	14.64	16.97
PRD	97.06	111.25	96.94	101.00	98.93

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	75	75	74	75
COD	18.27	19.69	18.75	21.12	16.98
PRD	103.35	104.05	104.00	104.11	103.78

## **POLK COUNTY**

Polk County has an elected assessor. Polk County has approximately 6,644 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1978 for urban residential, 1999 for all agricultural land, and 1994 for commercial. The last update was done in 1996 for residential, 1994 for commercial, and 1999 for all agricultural land. The date of Marshall pricing is 1989 for residential, 1993 for commercial and 1997 for all agricultural property. The last depreciation study was done in 1996 for residential, 1994 for commercial and 1999 for agricultural. The Profiles for the last five years show the following:

### **RESIDENTIAL**

	1996	1997	1998	1999	2000
Median	95	93	94	93	97
COD	10.44	23.53	27.28	21.00	18.87
PRD	105.52	113.64	115.56	103.33	104.06

### **COMMERCIAL**

	1996	1997	1998	1999	2000
Median	96	92	96	99	94
COD	22.29	25.28	17.86	14.68	20.98
PRD	104.00	132.35	106.90	101.08	93.18

### **AGRICULTURAL**

	1996	1997	1998	1999	2000
Median	78	81	77	76	76
COD	16.72	16.11	17.21	18.42	17.12
PRD	103.34	103.75	104.00	104.00	102.01

## RED WILLOW COUNTY

Red Willow County has an elected assessor. Red Willow County has approximately 8,865 parcels of real property as shown on the Assessor's Report in the 2000 Opinions and Reports. The last complete reappraisal was done in 1999 for commercial and 1998 for agricultural improvements, no data was supplied for urban or rural residential. The last update was done in 1997 for urban residential (*note reflects a 9% increase by the Commission which is not an update*), 1998 for all agricultural. The date of Marshall pricing is 1999 for commercial and 1998 for all other classes. The last depreciation study was done in 1999 for urban residential, 1998 for all agricultural, and 1993 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	95	96	93	93	100
COD	36.79	24.41	25.52	22.52	18.16
PRD	126.29	107.53	107.78	108.05	102.60

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	97	97	92	95	100
COD	39.91	45.21	110.11	20.58	17.08
PRD	119.87	119.35	76	100.00	104.77

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	77	74	76	77	75
COD	23.42	20.96	117.43	18.70	16.76
PRD	100.77	100.00	101.35	101.33	100.55

## RICHARDSON COUNTY

Richardson County has an elected assessor. Richardson County has approximately 9,527 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1994 for commercial and 1998 for residential and all agricultural. No data was furnished for update information for any class. The date of Marshall pricing is 1997 for residential, 1991 for commercial and 1998 for agricultural. The last depreciation study was done in 1998 for all residential and 1994 for commercial and in 1998 for agricultural. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	94	97	95	96	95
COD	24.17	13.89	9.46	14.41	21.99
PRD	111.92	107.22	103.19	103.19	107.34

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	97	97	97	96	96
COD	33.45	7.43	9.16	16.07	19.99
PRD	100.77	103.09	101.01	103.23	101.04

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	76	77	76	75	74
COD	19.89	15.27	19.67	19.68	17.39
PRD	103.66	102.63	104.11	107.04	106.26

## ROCK COUNTY

Rock County has an elected assessor. Rock County has approximately 3,342 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1999 for urban residential, 1996 for commercial, and 1991 for all agricultural. The last update was done in 1995 for agricultural residential, 1997 for agricultural improvements and 1999 for commercial property. The date of Marshall pricing is 1994 for all classes. The last depreciation study was done in 1995 for agricultural residential, 1997 for agricultural improvements and urban residential, and 1999 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	99	100	98	96	92
COD	24.30	16.02	16.14	14.23	18.30
PRD	112.32	105.05	108.42	102.13	98.90

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	100	100	100
COD	*	*	33.02	17.44	18.06
PRD	*	*	125.24	98.04	102.16

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	80	79	74	76	79
COD	19.57	12.37	24.12	29.89	26.31
PRD	106.24	97.50	105.63	118.84	108.14



## **SALINE COUNTY**

Saline County has an elected assessor. Saline County has approximately 10,091 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports . The last complete reappraisal was done in 1993 and the last update was done in 1998 for all residential, 1996 for commercial, and no update for agricultural improvements. The date of Marshall pricing is 1997 for residential and agricultural and 1991 for commercial. The last depreciation study was done in 1998 for residential and agricultural, 1993 for commercial. The Profiles for the last five years show the following:

### **RESIDENTIAL**

	1996	1997	1998	1999	2000
Median	95	95	96	95	93
COD	15.44	14.00	11.70	9.13	10.45
PRD	104.61	103.19	103.09	100.00	101.81

### **COMMERCIAL**

	1996	1997	1998	1999	2000
Median	99	98	99	97	96
COD	71.65	32.93	19.12	14.52	14.47
PRD	156.32	120.48	111.11	102.15	107.07

### **AGRICULTURAL**

	1996	1997	1998	1999	2000
Median	80	74	76	77	76
COD	17.94	19.05	18.39	18.27	17.96
PRD	105.88	104.11	105.48	105.33	105.29

## SARPY COUNTY

Sarpy County has an elected assessor. Sarpy County has approximately 43,290 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1997 for residential and agricultural, 1995 for commercial and 1996 for industrial and the last update was done in 1999 for all classes. The date of Marshall pricing and the last depreciation study is 1999 for all classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	93	93	93	94
COD	5.92	7.38	6.82	9.23	5.74
PRD	100.48	101.09	100.00	100.00	100.19

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	95	93	96	97
COD	*	27.89	19.81	31.01	25.53
PRD	*	111.63	102.27	124.66	100.81

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	**	**	**	**	**
COD	**	**	**	**	**
PRD	**	**	**	**	**

\*This county has county wide agricultural special valuation (greenbelt) .

## SAUNDERS COUNTY

Saunders County has a State Assessing Officer. Saunders County has 14,823 parcels of real property. The last complete reappraisal was done in 1997 for all residential, 1983 for commercial and agricultural improvements. The last update was done in 1999 for commercial/industrial and agricultural residential, and 1995 for agricultural improvements. The date of Marshall pricing is 1996 for all residential, 1994 for commercial and agricultural improvements, and 1999 for industrial. The last depreciation study was done in 1997 for urban residential, 1999 for agricultural residential and commercial, and 1995 for agricultural improvements. Saunders County implemented partial agricultural special valuation (greenbelt) in one area of the County. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	94	94	92	93
COD	24.98	26.34	35.06	17.02	20.40
PRD	112.22	11.49	117.44	102.27	103.39

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	96	98	98	99
COD	*	58.76	73.83	24.15	24.15
PRD	*	128.57	143.30	102.04	97.45

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	79	72	75	75	**
COD	18.34	20.90	23.41	22.91	**
PRD	104.76	104.23	107.04	109.86	**

\*\*This County has partial agricultural Special Valuation (Greenbelt).

## SCOTTS BLUFF COUNTY

Scotts Bluff County has an elected assessor. Scotts Bluff County has approximately 19,679 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1987 for all classes except commercial which was appraised in 1999. The last update was done in 1997 for urban residential, 1994 for agricultural residential, no update for industrial, and 1995 for agricultural improvements. The date of Marshall pricing is 1996 for residential and all agricultural, 1998 for commercial, and 1994 for industrial. The last depreciation study was done in 1997 for urban residential, 1994 for agricultural residential, 1998 for commercial, 1987 for industrial, 1995 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	100	99	98	97	94
COD	9.64	16.36	11.73	14.37	15.57
PRD	103.44	106.12	104.11	105.38	103.03

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	100	98	97	96	98
COD	50.34	15.44	23.35	24.40	20.69
PRD	129.25	106.38	115.48	109.78	108.78

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	78	75	77	78	74
COD	44.81	29.37	23.26	26.13	25.19
PRD	114.03	102.70	103.90	105.13	102.86

## SEWARD COUNTY

Seward County has an elected assessor. Seward County has approximately 9,378 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1997 for all residential, 1990 for commercial, 1999 for agricultural improvements. The last update was done in 1998. The date of Marshall pricing is 1996 for all residential and agricultural improvements, 1989 for commercial. The last depreciation study was done in 1997 for residential, 1990 for commercial and 1998 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	92	98	99	98	94
COD	21.42	24.20	13.43	9.05	10.77
PRD	106.63	105.10	103.03	100.00	100.18

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	93	92	92	95	99
COD	21.35	21.97	24.30	22.71	9.40
PRD	92.77	96.81	92.55	100.00	121.57

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	77	75	75	75
COD	20.23	17.97	19.77	22.88	20.63
PRD	100.14	101.30	102.70	104.17	104.66

## SHERIDAN COUNTY

Sheridan County has an elected assessor. Sheridan County was called for a Statewide Equalization Hearing and the Commercial Subclass under “Assessor Locations” Village of Gordon was increased 6%. Sheridan County has approximately 8,095 parcels of real property as shown on the Assessor’s Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1995 for residential and agricultural improvements, 1981 for commercial and 1992 for agricultural residential. The last update was done in 1996 for commercial, 1997 for all agricultural, and 1999 for urban residential. The date of Marshall pricing is 1988 for all residential and agricultural improvements, 1981 for commercial. The last depreciation study was done in 1995 for urban residential and agricultural improvements, 1992 for agricultural residential and 1996 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	100	94	94	93	97
COD	32.31	24.53	27.88	29.34	29.11
PRD	120.27	110.99	111.24	113.95	110.33

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	92	96	92	92	96
COD	57.21	41.16	35.09	32.74	27.96
PRD	130.65	135.00	132.43	118.52	114.62

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	76	74	80	79	78
COD	31.32	25.57	25.29	18.46	15.40
PRD	101.61	105.56	103.90	115.38	110.98

## SHERMAN COUNTY

Sherman County has a State Assessing Officer. Sherman County was called for a Statewide Equalization Hearing and the Commercial Class of property was decreased by 8.5%. Sherman County has approximately 4,376 parcels of real property as shown on the Assessor's Survey in the 2000 Opinion and Reports. The last complete reappraisal was in 1994 for urban residential and recreational, 1999 for commercial and 1985 for all agricultural improvements. The last update was in 2000 for residential towns (except Loup City) and 1998 for recreational properties. The date of Marshall pricing is 1993 for Loup City residential; 1999 for villages of Ashton, Rockville, Lichfield and Hazard; 1997 for recreational; 1998 for commercial and 1985 for agricultural improvements. The last depreciation study was in 1993 for urban residential, 1999 for commercial and 1985 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	95	98	94	93	100
COD	32.37	29.06	31.37	27.16	27.30
PRD	118.68	111.96	115.91	107.95	107.19

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	96	96	96	96
COD		29.99	57.69	22.83	25.38
PRD		110.99	128.00	107.69	84.26

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	74	78	76	77
COD	15.17	13.46	13.36	14.17	12.74
PRD	96.88	100.00	101.30	101.33	100.10

## SIoux COUNTY

Sioux County has an elected ex officio assessor. Sioux County has approximately 3,962 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1972 for commercial, 1998 for all agricultural, and 1999 for urban residential. The last update was done in 1999 for commercial. The date of Marshall pricing is 1998 for all classes except commercial was updated in 1972. The last depreciation study was done in 1980 for all three classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	74	98	98	93	99
COD	29.80	25.99	30.11	12.58	8.76
PRD	107.82	111.63	115.15	106.67	105.67

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	93	97	*
COD	*	*	55.10	14.56	*
PRD	*	*	160.56	109.88	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	67	79	75	77	78
COD	24.85	23.53	23.99	14.92	13.64
PRD	97.45	102.67	110.96	104.05	103.93



## STANTON COUNTY

Stanton County has an elected assessor. Stanton County has approximately 3,814 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1981 for residential and agricultural, 1985 for commercial. The last update was done in 1999 for urban residential and agricultural improvements, 1998 for commercial/industrial, and 1997 for agricultural residential. The date of Marshall pricing is 1979 for all classes except commercial is 1988. The last depreciation study was done in 1981 for residential and all agricultural, 1998 for commercial and 1985 for industrial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	93	94	93	92
COD	20.68	29.63	21.40	16.99	16.18
PRD	107.51	101.11	105.62	100.00	102.08

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	96	96	97
COD	*	*	59.78	28.10	21.32
PRD	*	*	104.67	101.18	99.04

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	76	75	77	79	75
COD	25.55	20.47	20.14	21.90	17.84
PRD	104.58	104.05	102.63	103.95	100.41

## THAYER COUNTY

Thayer County has an elected assessor. Thayer County has approximately 6,986 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1991 for all classes. The last update was done in 1998 for all classes except agricultural improvements in 1995. The date of Marshall pricing is 1995 for all classes. The last depreciation study was done in 1995 for all residential, 1996 for agricultural improvements and 1997 for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	99	99	98	97	99
COD	6.37	8.86	6.30	8.77	13.95
PRD	100.14	102.02	100.00	100.00	100.99

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	96	100	100	100
COD	*	27.40	12.60	7.22	12.63
PRD	*	114.89	105.05	103.06	105.17

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	80	76	75	78	75
COD	23.06	18.61	22.21	24.08	21.83
PRD	102.99	101.32	104.05	105.19	106.55

## THOMAS COUNTY

Thomas County has an elected ex officio assessor. Thomas County has approximately 1,439 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1981 and there have been no updates. The date of Marshall pricing is 1981 and the last depreciation study was done in 1981. Even though there are few sales this County is in need of a complete appraisal as all work is 19 years old and the statistical profiles support this with ratios all over the ranges. The Profile Narrative indicates that an appraisal is in the process for some classes of property, however none have been implemented. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	95	93	97	96	97
COD	30.25	39.74	26.94	22.00	26.84
PRD	114.85	117.65	116.09	118.52	113.29

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	108	95	*
COD	*	*	17.62	24.11	*
PRD	*	*	102.21	102.47	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	75	74	75	75	*
COD	23.91	19.09	12.92	20.04	*
PRD	95.05	102.47	97.47	109.23	*

\*The number of qualified trimmed sales is insufficient to calculate the level of value and other statistical measures for this class of property.

## THURSTON COUNTY

Thurston County has an elected assessor. Thurston County has approximately 5,205 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1996 for residential and agricultural improvements, and 1977 for commercial. The last update was done in 1998 for residential, 1983 for commercial and 1998 for agricultural improvements. The date of Marshall pricing is 1993 for all residential, 1979 for commercial and 1998 for agricultural improvements. The last depreciation study was done in 1998 for all residential, 1983 for commercial, and 1998 for agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	94	93	92	92	92
COD	26.47	14.11	15.38	14.46	14.08
PRD	104.02	105.81	103.33	103.37	99.04

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	96	95	94
COD	*	*	33.99	14.96	17.63
PRD	*	*	100.00	108.54	107.85

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	73	78	78	75
COD	17.37	18.40	21.17	20.01	12.73
PRD	102.88	105.33	106.41	108.00	106.16

\*The number of qualified trimmed sales is insufficient to calculate the level of value and other statistical measures for this class of property.

## VALLEY COUNTY

Valley County has an elected assessor. Valley County has approximately 4,756 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1997 for residential, 1998 for commercial and agricultural and the last update was done in 1998. The date of Marshall pricing is 1997 for all classes. The last depreciation study was done in 1997 for all residential and 1998 for commercial and agricultural improvements. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	87	100	96	93	93
COD	20.39	11.59	1508	16.01	16.59
PRD	20.39	103.00	102.13	104.35	105.20

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	100	99	99	96
COD	*	19.08	37.65	19.05	17.78
PRD	*	107.78	105.56	98.96	100.07

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	74	78	80	77	78
COD	18.80	17.01	16.16	18.68	17.95
PRD	101.14	101.25	101.25	101.30	103.40

## WASHINGTON COUNTY

Washington County has an elected assessor. Washington County has approximately 11,302 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1996 for all agricultural and 1999 for urban residential and commercial. The update dates are the same as the appraisal dates. The date of Marshall pricing is 1998 for urban residential and commercial/ industrial and 1996 for all agricultural. The last depreciation study was done in 1999 for urban residential and commercial/industrial, and 1996 for all agricultural. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	95	93	93	99	100
COD	13.40	15.34	22.57	14.55	10.77
PRD	101.81	101.09	105.49	101.04	100.12

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	65	97	95	97	97
COD	42.69	35.94	72.01	16.01	13.17
PRD	120.74	100.99	130.19	110.47	104.78

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	60	**	**	**	**
COD	25.92	**	**	**	**
PRD	111.87	**	**	**	**

\*\*This county has county wide agricultural Special Valuation (Greenbelt).

## WAYNE COUNTY

Wayne County has an elected assessor. Wayne County has approximately 7,472 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1986 for commercial and 1987 for all other classes. The last update was done in 1998 for urban residential and commercial/industrial and 1999 for all agricultural. The date of Marshall pricing is 1987 for urban residential and 1979 for all other classes. The last depreciation study was done in 1997 for residential, 1987 for agricultural and no date is listed for commercial. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	96	94	92	97
COD	17.59	13.45	11.71	12.30	10.97
PRD	107.74	104.21	102.17	102.22	101.30

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	95	94	96	96	95
COD	12.41	29.32	32.04	20.19	22.56
PRD	98.40	129.87	11.83	106.82	106.07

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	75	77	77	78	77
COD	14.75	14.45	16.32	21.72	15.61
PRD	103.42	104.05	102.63	106.76	102.87

## WEBSTER COUNTY

Webster County has an elected assessor. Webster County has approximately 2,858 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1993 for all classes. The last update was done in 1999 for all classes. The date of Marshall pricing is 1996 for residential and all agricultural, and 1992 for commercial. The last depreciation study was done in 1999 for all classes. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	93	97	99	100	96
COD	42.19	11.07	11.05	14.29	23.14
PRD	125.46	103.30	102.11	102.08	103.52

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	100	97	100	95
COD	*	4.87	19.33	16.91	28.28
PRD	*	103.06	102.20	98.99	100.46

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	79	74	79	80	76
COD	17.56	14.34	17.57	14.56	15.13
PRD	103.13	98.70	100.00	101.27	103.11



## WHEELER COUNTY

Wheeler County has an elected ex officio assessor. Wheeler County has approximately 1,882 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1986 for agricultural residential, 1987 for agricultural improvements, and 1999 for urban residential and commercial. The update dates are the same as appraisal dates for all classes. The date of Marshall pricing is 1996 for urban residential and commercial, and 1986 for all agricultural. The last depreciation study was done in 1985 for commercial, 1986 for all agricultural and 1999 for urban residential. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	78	94	100	99	92
COD	45.09	38.85	34.83	26.96	24.45
PRD	117.91	123.53	108.00	108.00	95.97

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	*	*	*	*	*
COD	*	*	*	*	*
PRD	*	*	*	*	*

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	67	74	78	76	74
COD	23.41	24.97	25.13	23.42	26.81
PRD	101.94	93.67	101.30	102.67	97.17

\*The number of qualified trimmed sales is insufficient to calculate the level of value and other statistical measures for this class of property.

## YORK COUNTY

York County has an elected assessor. York County has approximately 9,235 parcels of real property as shown on the Assessor's Survey in the 2000 Opinions and Reports. The last complete reappraisal was done in 1972 and the last update was done in 1999 for all classes except industrial which was done in 1996. The date of Marshall pricing is 1998 for all classes except industrial which is 1982. The last depreciation study was done in 1999 for all classes except industrial which was done in 1996. The Profiles for the last five years show the following:

### RESIDENTIAL

	1996	1997	1998	1999	2000
Median	97	98	98	98	97
COD	17.48	13.44	14.36	8.51	9.14
PRD	110.73	103.06	106.06	102.06	101.15

### COMMERCIAL

	1996	1997	1998	1999	2000
Median	95	97	97	100	97
COD	32.03	18.93	44.84	15.29	13.45
PRD	132.54	114.61	129.03	105.15	102.48

### AGRICULTURAL

	1996	1997	1998	1999	2000
Median	78	77	75	76	74
COD	20.88	20.92	19.39	18.09	12.28
PRD	102.56	105.06	105.56	105.33	102.94

#### **XIV. WHEN AND HOW RESULTS WILL BECOME KNOWN**

The Commission has summarized the results of the ratio studies for all counties for tax years 1996 through 2000. The statistical information contained in these profiles constitute the benchmarks against which future progress in improving county assessment practices may be measured. The formal plan, which will be considered in conjunction with the *Report and Opinion of the Property Tax Administrator* and the annual *Problem Area Report*, will provide an annual review of a county assessor's progress in improving assessment practices. This cycle of measurement, review, and instructions for improvement, is important not only to promote more uniform and proportionate assessments as required by the state constitution, but also to promote public confidence in the assessment process.

#### **XV. CONCLUSION**

A property tax system must have the support of those whose property is taxed. In order to have that support, the full, accurate and complete execution of the assessment process is essential. There must also be an ongoing independent evaluation of that assessment process in order to promote public confidence. The framework for such a system is now in place. All that remains is to complete the structure. Essential to that structure is the promulgation and adoption of objective standards of implementation and review of the process. Furthermore, since the objective standards of review require the use of statistical ratio studies in order to measure improvement in the quality of the process, the information necessary to conduct those studies (i.e., a sufficient sales data base for each class and subclass of property within a county) must be made available. The process, in order to serve its intended purpose, requires sufficient funding,

staffing, technological resources and guidance. Most importantly, each part of the process must be willing to adapt to changing circumstances.

The Commission is convinced that if the problem areas identified in this year's Formal Plan are addressed for 2001, substantial improvement in the quality of assessments will be realized. These improvements are essential in order to promote uniform and proportionate assessments and to promote public confidence in the system.

## **APPENDIX A**

### **METHODS OF ANALYSIS AND DEFINITION OF TERMS**

When considering these County Profiles, a common understanding of the analytical tools is essential. The Commission has adopted certain standards for statistical analysis which are promulgated by the International Association of Assessing Officers (IAAO). The mission statement of the IAAO is:

“The International Association of Assessing Officers (IAAO) is a nonprofit, educational association. Its mission is to provide leadership in accurate property valuation, property tax administration, and tax policy throughout the world. The IAAO offers courses, workshops, and seminars, performs research and offers technical assistance.

“The IAAO’s members subscribed to a Code of Ethics and Standards of Professional Conduct and to the Uniform Standards of Professional Appraisal Practice.”

The analytical tools of the IAAO include the median, the mean, the aggregate, the median absolute deviation, the range of ratio, the price related differential, the coefficient of dispersion, the standard deviation, and the coefficient of variation, each of which is defined below.

The “median of an array” is that ratio which is located midway between the beginning and ending ratio if the number of ratios in the array is odd, or the mean of the two middle ratios if the number of ratios in an array is even.

The “mean” ratio is the sum of the individual ratios divided by the total number of ratios.

The “aggregate” ratio is the sum of the assessed values divided by the sum of the selling prices of a given sample of sales.

The “mean absolute deviation” is equal to the sum of the absolute deviations of the ratios from the median ratio, divided by the number of ratios.

The “range of ratio” is the variance between the low and high ratios.

The “price related differential” is calculated by dividing the mean ratio for a group of data by the aggregate ratio for the same data with the result multiplied by 100 to convert the result to a percentage. In analyzing the price related differential, a differential of more than 100 indicates that higher priced properties are generally assessed at lower ratios than lower priced properties. A percentage of less than 100 indicates that lower priced properties are generally assessed at lower ratios than higher priced properties.

The “coefficient of dispersion” is defined as the average absolute deviation from the median divided by the median, and multiplied by 100 to yield a percentage.

The “standard deviation” is a reliable estimate of the percentage of observations included within a given distance from the mean of a normal distribution. Theoretically, about 68 percent of all observations should fall within  $\pm$  one standard deviation from the mean; 95 percent within  $\pm$  two standard deviations; and 99 percent within  $\pm$  three standard deviations, when a population is normally distributed.

The “coefficient of variation” is the standard deviation divided by the mean, the result of which is multiplied by 100. It is another important measure of appraisal uniformity. If the ratios are normally distributed, the COV provides the most precise measure of variability, that is, an

indication of the quality of the assessment practices. The smaller the measure, the better the quality of the assessment practice.<sup>85</sup>

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<sup>85</sup> International Association of Assessing Officers, *Standard on Ratio Studies*, 1990, p. 18.

## APPENDIX B:CONFIDENTIAL ASSESSOR SURVEY REPORT



## PRESENTATION TO TERC

AUGUST 1, 2000

Beatrice, NE

The following report was compiled after a survey of the Nebraska Assessors was taken between June 27, 2000 and July 28, 2000. Polling the 93 county assessors and asking them to answer 5 questions concerning their job gathered the information that will be presented. Letters were also sent to the 49 state senators, the governor, the Property Tax Administrator and other interested persons.

The comments and quotes are from the survey and do not necessarily reflect my personal opinion.

From the replies received, the following information was compiled. Fifty-nine assessors responded, which represents a 63.44% return.

The break down for the first question is as follows:

How long have you been in office?

- |                 |    |
|-----------------|----|
| • 1-5 years     | 18 |
| • 6-10 years    | 10 |
| • 11-15 years   | 5  |
| • 16-20 years   | 10 |
| • Over 20 years | 16 |

This sample is interesting as the heaviest replies were in the recently elected or appointed assessors and the assessors who have been re-elected over many years. The assessors who have been in office for over 20 years have been under the directions of several persons serving in the capacity of either a Tax Commissioner or a Tax Administrator. The assessors who have been in office for 1-5 years have primarily been under the direction of a Tax Administrator. The additional comments that were given by these two groups paralleled each other. Additional comments will be discussed later in the report.

The break down for the second question is as follows:

Do you plan on running for the office again when your term ends?

- |       |    |
|-------|----|
| • Yes | 24 |
|-------|----|

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- No 10
- Maybe 14
- No response 10

The "no response" answers included responses from the state assessors and persons who actually did not respond. Most of those who answered with a "maybe" had additional comments that will be addressed later in the report.

Questions 3 and 4 were open-ended and answered as follows:

Reason for not running for another term

Age; health of either the person holding office or their spouse; now a state assessed county; shrinking budgets with increased work loads; constant hassles with the public; DPAT and TERC; protest process becoming more and more stressful and demanding; no improvement in the mechanics of the administration of the office; the continued demand for perfect statistics in an imperfect world, especially for the smaller counties; better paying job opportunity; "tired of the whole job"

Reason for running for another term:

Need the income; one more term to retirement; serve the public; the challenge of the job; like my job if the state would "keep their noses out of it"; would like to make a positive difference for the taxpayers of my county

The above comments were mentioned frequently within the questionnaires that were returned.

Question 5 was answered as follows:

Have your County Commissioners/Supervisors considered turning the Assessor's Office over to the Property Assessment and Taxation Department?

- Seriously considered 5
- Had presentation 9
- Have not considered 20
- Briefly considered 7

Respondents added this statement to the original questionnaire

- No response 17

Several responses indicated that the County Commissioners/Supervisors had briefly talked about the possibility, but did not want to lose local control and the cost did

not seem feasible, as the budget from the assessor's office could not be incorporated into their other budgets.

The last area of the questionnaire was very open ended with an area for the Assessor to give their comments concerning any aspect of their office. As these comments covered a variety of issues, an attempt was made to group the comments as to particular issues. There tended to be issues that were specific to TERC, DPAT, which also included liaisons, sales reviewers, and sales rosters, and county commissioners/supervisors.

At the hearing held June 27, 2000, in North Platte, there was concern that assessors have problem area reports, but that neither TERC nor DPAT have problem areas discussed. The questionnaire gave the assessors the opportunity to express the areas in which they felt needed improvement. This report is not intended to be a TERC and/or DPAT "bashing" or a witch hunt for anyone's job, but rather a report which will express the problem areas in which the assessors, who are the persons that have to implement orders, rules, regulations, and directives, see the weaknesses and/or strengths of TERC and DPAT. It is the hope of myself and the 59 assessors who took the time to respond to this questionnaire, that positive actions may be implemented to make the task of assessing and taxing the property in Nebraska easier.

#### **TAX EQUALIZATION AND REVIEW COMMISSION (TERC)**

"I believe the TERC is and will be the major problem of the future." This statement was followed by comments about TERC making all their decisions from some statistical analysis printed on paper, which doesn't "tell the whole picture of the situation in each county." TERC should be the next step after local protests in an "appeal process" not a process by which TERC issues statements/orders on a yearly basis, telling "elected" officials what they need to do for equalization next year. "Their scope of power has gone way beyond what I think it really should."

Several assessors commented on their disappointment in the manner in which a hearing is conducted. One county mentioned that the Commission discussed another county during the time allotted for their hearing. Another county mentioned the apparent dissention between Commission members, which the county felt distracted from the information being provided by the county for a show cause hearing.

"They were late starting, had very little to say about my problems. If called again I will not waste my time going in front of the TERC."

Several comments were made concerning power struggles between TERC and DPAT. Some assessors feel that TERC has put more work on the assessors as far as appeals by making it so easy and affordable for a taxpayer to present a protest. Some assessors feel that appeals are proved or disapproved only by the effort of their offices to defend their side of the issue and not by the testimony of the taxpayer.

Many counties feel that too much importance is placed on the statistics for each county. "TERC is living in a world of only statistics when it comes to state wide equalization...". To be called to Lincoln because the county's statistics aren't perfect is an expense and a great deal of time away from the assessor's office. In the smaller counties when sales do not provide a viable sample, statistics will never be perfect.

During the appeal process it appears that TERC takes the side of the taxpayer. "Who among our midst is supporting the Assessor?"

One of the "old" assessors, having been called before the State Board of Equalization, stated, "Believe me, the Tax Equalization and Review Commission is a much improved system!"

The TERC is showing improvement in the level of equalization across the state and this will continue to improve as the system is allowed to develop.

#### **DEPARTMENT OF PROPERTY ASSESSMENT AND TAXATION (DPAT)**

Because issues concerning the liaisons, the sales reviewers and the Property Tax Administrator were addressed separately, an attempt was made to group the issues together in this report.

##### **• LIAISONS:**

For most assessors, the liaison is a person to whom the assessor can address questions and obtain the information needed to complete certain tasks. It was evident as the surveys were returned that all liaisons were not created equal. One county has not seen their liaison in one year; other counties wished they had not seen their liaison in a year.

The majority of assessors feel that the job description of the liaison has changed over the years from someone placed in a district to assist the assessor to someone who now is filling the position of "watchdog for Big Brother". The feeling of "us" against "them" is being fueled by the "watchdog concept". Several counties felt that this is one of the weakest links in the chain. "They (liaisons) were good bouncing boards with different things that came up in the office. Now when we ask them for help, they just tell us that they can't do that.... I'm not expecting them to do my work, or tell me how to run my county, I just think a sounding board is good."

The most criticized duty of the liaison was the problem area report. "How well you get along with the field liaison has a lot to do with your problem area report." This statement was mentioned several times.

Some liaisons work with their assessors to discuss the problem area report while others just submit the report. Assessors feel it would be nice to see their final report before the TERC to make sure the information is correct and can't be misconstrued. Another comment concerning the discussion of the problem area report with the field liaison stated " the field liaison loses creditability by printing something that may not exactly be the truth. A solution would be for the liaison and assessor to discuss the issues at hand and perhaps many of them could be clarified." The question was posed as to why the problem areas need to be reported to any one other than the Property Tax Administrator, TERC and the particular county with the problems.

Several comments were made concerning the presence of the liaison at all meetings of the assessors, primarily within the various districts meetings. The assessors would like to have the opportunity to meet without a person employed by the state present. This statement came from more than one district.

Most assessors are completing the tasks as prescribed by law, but nowhere do they get a positive feed back. Along with the problem area report, there needs to be a report that states the positive accomplishments in each office. The problem area report tends to paint the picture that assessors do nothing, when in actuality much has been accomplished in the preceding time frame.

Assessors from throughout the state also commented that basically their liaison was helpful, but that the role the liaison plays in the process of taxation and assessment has changed over the years.

- **SALES REVIEWERS**

Many assessors commented that the sales reviewers are totally unnecessary and are "a waste of taxpayers' money." Why should the assessor verify a sale if no weight is given to information that is provided? To many assessors this is a waste of their time because of the duplication of work, not to mention the frustration of the taxpayer who is questioned by three and sometimes four people concerning the purchase or sale of real estate.

More weight is given to the information from the sales reviewer than to the information given by the assessor. It appears that the sales reviewer can make adjustments based solely on information from the buyer or seller with no other documentation than what the person said on the telephone. "Just because a buyer says he paid \$15 too much an acre, doesn't mean he actually did when one compares it with other sales in the market."

Typically, the assessor has been a life-long resident of a particular county and knows the reasons for certain transactions. Also, in those counties in which County Agricultural and Horticultural Boards were established, the farmers and ranchers on those boards know the answers to many of the questions which make a sale qualified or non-qualified. Why is that information not valid?

- **SALES ROSTERS**

The most comments were made concerning the sales rosters. The continual proofing and re-proofing of the same information seems to be a major problem, which was stated in over half of the returned questionnaires. One assessor stated that since we need only one roster of qualified sales why should they receive any more.

Another problem with the rosters is the qualified and non-qualified sales. When a sale is deemed non-qualified for one year why does the assessor have to even see that sale again on any roster except the non-qualified. Information does not change from the original 521, but the sale somehow changes qualifications over the time it appears on a

roster. This is especially frustrating when the assessor takes the time to protest the sale to TERC, the sale is deemed non-qualified, and it appears again on the next year's roster.

Frustration with the amount of documentation to remove a sale from the sales roster or documentation showing that an adjustment should be made to the sale was expressed several times.

Another problem area of the sales verification process is that the assessor's work of verification is not given any weight. It seems to the assessors that the time they spend verifying sales is wasted, as most weight is given to the information as received from the sales reviewer.

The accuracy of the data input for the sales rosters was also mentioned numerous times. Not only do they proof, make corrections, submit the corrected roster, receive another roster, proof the new roster to be sure the errors that were found the first time have been corrected, but they find it necessary to re-proof the entire roster as items that were correct the first time are now erroneous. One novel idea that was included in the comments section stated that the counties should bill back to the DPAT the hours spent in checking and re-checking the sales rosters.

At other statewide hearings, testimony was received that the transmittal of sales information from the 521's should be entered at the county level and submitted to DPAT via computer transfer. If the error was made using this system, it would be a problem of data entry at the county level rather than at the state level and corrections could be made instantly. The more information is handled; the more room for errors. Another concern of assessors is the proofing of non-qualified sales. If the sale is not going to be used in their statistical study, why do they have to waste valuable time proofing that roster?

#### **•DEADLINES**

Constantly changing dates for deadlines and form formats are very frustrating and in themselves time consuming. Time frames are becoming increasingly tighter causing stress in meeting the constantly changing deadlines.

Even though offices are busy trying to keep up with the ever-changing demands of the DPAT, problem area reports sound like the assessors have done nothing throughout the year. The compliment of doing a job timely or well seems non-existent.

When deadlines were not met by DPAT, no time extensions were given to the assessors to complete their work. This scenario works both ways. More cooperation should be shown when information pertinent to counties is not provided.

• **EDUCATION**

Mandatory school in January or February is the worst time for the assessors as they are busy trying to set their final values for the year. Many assessors expressed the concern of retaining their own certificates or those of their staff with the hours of continuing education that is now required. No one expressed that continuing education was not necessary, but they did express their concern with hours being required to keep their certificates, especially in small offices with many certificate holders

The comments of several ex-officio assessors centered on the schedules for schools not being planned around the demands of their other official duties. This year in particular creates problems with the dates of school and the preparation of election.

• **PROPERTY TAX ADMINISTRATOR**

In the following comments, the position of Property Tax Administrator is criticized, not the person currently holding that position. The duties of this position are statutory and are structural problems that need to be addressed by the legislature. Assessors expressed problems with any person holding the position of Property Tax Administrator who did not hold the same certificate or have the same education requirements that they as assessors were required to hold.

Many counties felt that there was no accountability placed upon the position of the Property Tax Administrator. To quote an assessor, "An empire has been created which answers to no one." Another assessor stated, "It is very clear to most of us that state control is a primary objective of DPAT, even though they say otherwise. The control that we have at the local level is almost non-existent."

Assessors expressed concern that if the position of Property Tax Administrator and State Assessor are one and the same, how can there be any accountability. The Property Tax Administrator helps draft laws and through the process of problem area reports, evaluates the proper implementation of those laws. As these positions are currently in place, state laws allow for that to be one person. How does one evaluate itself and take corrective measures. Without the intervention of a third party, there



appears to be no creditability to the process. In ways, it is like "slapping, one's own hand." This is a structural problem that needs to be addressed on the legislative level.

Previous administration provided more help in interpreting the laws. Counties were given guidance, rather than directives that seem more like a command. "We used to have a friend to help us with our work in carrying out the laws passed. Now the feeling is DPAT is a watchdog ready to find any fault they can rather than help guide."

Most counties feel that the Tax Administrator and the staff of DPAT are easily accessible and provide answers to problems they encounter in their daily work. One assessor commented, "The Legislature, PA & T, and TERC should pay more attention to the public and their concerns."

#### **• BUDGETS**

Budgets were another statewide concern mentioned by the assessors. It is difficult to complete the work required by either TERC or DPAT when there is not sufficient money to do so.

With more demands being placed on assessors, the workload has increased, but budgets have not allowed for additional staff to help meet the demand. Because the assessor is the local point of assessment implementation, they can't always be in an administrative position away from the public. The demand on the assessor by DPAT to have timely reports and deadlines and the public's demand of immediate attention causes much frustration. Assessors are finding it necessary to work evenings and weekends with no additional compensation. To quote one assessor, "I would like a life outside of the courthouse."

It is frustrating for counties to see what appears to be a bottomless money pit from which state assessed counties can draw. Questions were raised as to the efficient use of statewide tax dollars from income tax and sales tax, and if it truly is a savings. The cost of running a local assessor's office versus a state assessor's office needs to be compared. Have the statistics and the efficiency of the state counties raised proportionately to the money being spent? One question presented was, "If they have that much money available, then why couldn't they have asked for and received some funding to assist the assessors in all counties, instead of taking over the actual operations of the assessors' office."

The opinions, which were compiled for this report, are those of the assessors who replied to the survey. Many who responded had positive comments about the TERC and DPAT. A long-term assessor stated, "that there were times when we almost had to read what to do next in the World Herald." The avenues for communication between the assessors, TERC, and DPAT are in place, they need to be fully utilized. We are all in the same business - to fairly and equitably assess property. As one assessor commented "We need to turn this around and become a team once more."

In the State of Nebraska, we have a system of taxation and assessment, prescribed by law, which is better in terms of equalization than in years past. We must continue to make it better. It is my hope by presenting the ideas from 59 assessors, that we can, by working together, make the system better - we must also remember that, as much as we would like it to be, the system will never be perfect.

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APPENDIX C:RESPONSE OF PROPERTY TAX ADMINISTRATOR TO  
CONFIDENTIAL ASSESSOR SURVEY REPORT

# STATE OF NEBRASKA

DEPARTMENT OF PROPERTY ASSESSMENT & TAXATION  
Catherine D. Lang  
Property Tax Administrator

August 2, 2000

Tax Equalization and Review Commission  
PO Box 94732  
Lincoln, NE 68509-4732

Dear Commissioners:

I appreciate the opportunity to respond in writing to the information complied by Ms. Susie Lore from her survey of assessors in Nebraska. As I testified today, many of the concerns that were expressed to her have also been expressed to the Department in its survey of county assessors last year.

I will address each issue raised by reference to the comments and concerns set forth in Exhibit 247.

Before responding to the issues raised regarding the Department of Property Assessment and Taxation and the Property Tax Administrator, I would like to offer my perspective regarding one issue raised regarding the Tax Equalization and Review Commission. The issue is the concern that the process of state-wide equalization is conducted with an over-reliance upon statistical information. I have been present through all but two state-wide equalization hearings since 1996. While it is true that the order to show cause is premised most heavily upon the statistical information contained in the Opinion of the Property Tax Administrator However, I can honestly state that the hearing process before the Commission is an attempt to understand completely the assessment level and quality in each county beyond the mere recitation of the statistics.

At the 2000 Annual Course of Training, I attempted to provide to each assessor with my perspective of the state-wide equalization process and more importantly how they can affirmatively participate in the process to bring about the most correct action for the county. With regard to counties where the Department performs the assessment function, we have specifically instructed our staff to provide any and all information to the Commission to assist the Commission in taking the best possible action. It is my belief that the standards for level of value and, more specifically, quality of assessment, promulgated by the Commission, are uniform and consistent targets. In my experience that deviations from the targets are frequently understood if credible evidence is presented to assist the Commission in understanding the reasons for the statistical measures.

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As mentioned by Commissioner Edwards today, I hope that no assessor seriously considers not participating in the state-wide equalization process. It is the assessor that is the most valuable witness before the Commission in assisting or explaining the uniqueness of their county.

#### DEPARTMENT OF PROPERTY ASSESSMENT AND TAXATION (Department)

Liaisons: The duties of the Liaisons, as well as all employees of Department, are determined by statute and then by management. The duties of the Liaison are described in some detail in the Job Specification filed with State Personnel. The duties of any employees may be modified over time as the responsibilities of the agency change through legislation or practice. However, the uniqueness that one person brings to a position can never be duplicated by another person. Each employee, while performing the same tasks, will certainly bring to the position their own qualities and traits. There is no plausible way to expect that nine individuals will perform their functions identically.

One comment that was made is that an assessor has not seen his or her Liaison in a year. My hope would be that the assessor, as an interested taxpayer in the state of Nebraska, would bring that issue forward to the agency so that correction of the behavior could be addressed. An employee who visited their county one time in a year would certainly not fulfill the duties of a Liaison. If the allegation were documented to the Department, we could proceed to correct this behavior. However, without this issue coming forward, the Department is unable to address this serious matter.

On the top of page 5, there is a comment that states that an assessor had been told that a Liaison could not provide assistance in some regard. It would be very helpful to the Department to understand the nature of this matter. My greatest concern is that the response did not seem to provide the assessor with a reason why assistance could not be given. Again, I would greatly appreciate the opportunity to address the matter specifically so that the Department may make improvements.

I, too, have heard many concerns regarding the Problem Area Report. The suggestion to initiate a practice of review of the individual reports with each assessor prior to finalization is worthy of consideration. It has been an informal process of the Department to review the Problem Area Report with the assessors prior to finalization. However, I think that this is a very constructive idea, and the Department will initiate a formal review process for 2001.

I hope that no employee of the Department, based upon personality considerations, preferentially treats an assessor. It would be impossible to assume that from a personal perspective that any person will relate with all others in exactly the same way. However, from a professional perspective, each assessor in the state deserves to be treated fairly and similarly by each employee of the Department. We will continue to strive to meet that goal in all our relationships with assessors. I would encourage each assessor to inform the Department of any concerns so that we may correct those behaviors.

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Tax Equalization and Review Commission

With regard specifically to the Problem Area Report, I would refer to section 77-5012, which requires that the Department promulgate a report that focuses on problem areas. By nature of the statutory requirement our focus in this report is to hone in on the areas that we believe are in need of the greatest attention by the assessor. In formatting the report, we have provided the prior year's Formal Plan of Equalization and the Department recitation of actions taken by the assessor for the current assessment year. Our reason for providing this additional information, as well as the current year's problem areas, is to show the progress that has been made by the assessor. There may be structural issues related to the Problem Area Report that could be raised with the Legislature.

In the past, it was very common for each county assessor district to request the attendance of Department staff at various meetings. Based upon the frequent requests, the Department initiated a practice of attending all meetings. The Department would be more than happy to attend only the meeting requested. The Department will poll each district to determine the manner in which they wish us to proceed and we will do so according to the wishes of each district.

It is correct that the roll of the Liaison has changed over time. The position of Liaison has always been and will continue to be one of direct link between the assessor and the Department for information concerning all aspects of the assessment process. The roll of the Liaison is to provide information to assessors and to measure the results of the assessor's efforts in achieving uniform and proportionate valuations. By nature of this roll, a Liaison must perform the roll of assist and "watchdog," (to use the term expressed in the survey). However, the systematic gathering of information on specific subjects, such as treatment of sold properties, or the survey or other similar studies, is also the Liaison responsibility. The Department has the duty to monitor the assessment practices of the assessor. Each year certain issues or subjects become the focus of that attention. It is these subjects that become the nature of activities of the Liaison. In performing these studies the Department formats the type of data to be gathered and proceeds to gather it for all counties. These studies are then provided to the Commission to assist in better understanding the processes in each assessment office. These studies are used by the Department to formulate model assessment practices and share those ideas with assessors. The Department may also use these studies if further action is deemed necessary to modify assessment practices.

Reviewers: The sales review process was implemented in the early 1990's to develop the statutorily required assessment sales ratio studies required by law in sections 77-1327 and the adjusted valuations by school districts for submission to the Department of Education for purposes of the Tax Equity and Educational Opportunities Support Act found in sections 79-1016. This past year, in response to concerns expressed by the Nebraska Association of County Officials and Nebraska Assessors Association, the Legislature gave clear guidance on the standard for development of the sales file. 2000 Neb. Laws 968, section 79, describes the sales file development process and the responsibilities for the review of sales data. The Department has further interpreted this provision in Directive 00-6. Any and all input on our interpretation in Directive 00-6 on this subject from assessors or the Commission would be very helpful in clarifying this process for the coming assessment year.

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The Department will be studying the procedures used by each assessor to review sales. These studies will form the basis of developing model sales review processes that may be implemented by the Department and any assessor. If an assessor's sales review processes are documented, consistent and thorough the Department relies upon the review performed by the assessor as an attempt to eliminate duplicate government effort.

The Department is modifying the sales review process. Some of the functions of the review process have not generated helpful information for use in the assessment process. Those functions have been eliminated. Additionally, if the assessor performs a documented consistent and thorough review process, the Department has and will continue request the review information for the sales in that county and perform a sample review to assure adequacy of the review product. It is hoped that these modifications will make more efficient the performance of the Department in this area.

Lastly, the Department has initiated a formal process to gather information on sales from county board members. This is being done at the request of the county. We agree that there is valuable information in the hands of member of the county boards. Any and all suggests for the timely submission of this information would be appreciated.

Sales Rosters: As I testified on July 11, 2000, before the Commission, the Department will be dramatically changing the roster process for 2001. We will no longer seek information on sales that are not-arms length transactions after the initial submission of the supplemental information. We hope this will reduce the workload of the assessor in reviewing future rosters.

As I stated on July 11 and August 1, 2000 in my testimony before the Commission, the Department readily admits past errors it has made in the development of the sales file. As I stated at the Assessor's Fall Workshop, year 2000 would be a very difficult year. We were in the process of completely rewriting the sales file program and all reports generated from it. Many mistakes and missteps were made, and I apologize for them. We believe that the reprogramming will dramatically improve the sales file and only time will prove if that belief is realized.

Additionally, as I testified today, the Department has not adhered to its Directive 00-5 setting forth the dates and responsibilities for development of the sales file. This behavior will not continue. We will not request more than is stated in our directives or regulations unless modified in writing. The Department will continue to provide any and all requested outputs from the sales file as requested in writing by the assessor to any employee of the Department. I hope adherence to our stated requirement will eliminate unnecessary work on the part of the assessors.

I agree completely with the concept of electronic transmission of any or all information used to compile the sales file. First, there are conversations underway exploring the possibility of electronically filing the Real Estate Transfer Statement, Form 521. One concept would be to create it at the time of filing in the Register of Deeds office, and transfer the data to the assessor and the Department. Summary information from the electronically created Form 521 could also be developed to assist in the filings required for the submission of documentary stamp taxes from

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the county to the Department of Revenue. This process would eliminate multiple data entry of the Form 521 and the possibility of data entry errors at two or three levels.

Second, the Department has been attempting electronic transfer of the supplemental information from the assessor to the Department. Our focus of this effort has been in Douglas, Lancaster and Sarpy Counties. We know that electronic transfer of all Form 521 information may never be possible, but for the vast majority of the Forms 521 we believe that electronic transfer is definitely the direction that we must proceed.

One last point generally with regard to sales review, the Department has attempted to establish a standard for sales review in Directive 00-5. Based upon statute, all sales of more than \$100 consideration or more than \$1.75 in documentary stamp tax paid are considered sales. All sales are deemed to be arm's length transactions unless determined to be otherwise. According to the International Association of Assessing Officers, our position is that arm's length transactions do not include those sales listed on page 2 of Directive 00-5, *non-arm's length transactions*. These sales will be automatically excluded from consideration in the measurement of level of value and quality of assessment, unless through the process of review they are deemed to be arm's length.

The process of review is defined on page 3 of Directive 00-5, *review*. The purpose of providing this definition is to establish a standard by which all assessment officials shall adhere for purposes of review. It is paramount that the review practices of an assessor or the Department be fairly uniform and consistent to that comparability among jurisdictions is maintained. It is our position that for any sales that is deemed to be arm's length, pursuant to Directive 00-5, may not be deemed to be non-arm's length without a review of the sale. Conversely, it is our position that a sale that is deemed to be non-arm's length pursuant to Directive 00-5, cannot be deemed to be arm's length with a review.

Lastly, the statutes require that the Department "shall not overturn a determination made by a county assessor regarding, the qualification of a sales unless the Department reviews the sale and determines through the review process that the determination made by the county assessor is incorrect." The Department shall continue to review all sales, arm's length and non-arm's length transactions, that are coded by the assessor on the supplemental information as 2 (multi-family), 3 (commercial), 4 (industrial), 5 (agricultural), or 6 (recreational, if status 2). If a county has a written, consistent and through review process in place and wishes to provide the sales review data to the Department, the Department will accept the review information so long as it meets the needs of the Department. In these cases the Department will perform a sample review to assure the consistency of the information provided by the assessor. Our intent in this regard is to avoid duplicate effort by the assessment process with regard to those sales.

Deadlines: Many of the due dates of responsibility in the assessment process are required by statute. Many of the due dates defined through administrative action are an attempt to meet the statutory due dates. The Department attempts to provide notice of all due dates in advance, and with the opportunity for input from the assessors when the due dates are established for administrative issues.

000005



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Regarding the extension of due dates for the benefit of the Department. At this time I can only recall one due date that was extended by directive last year for the benefit of the Department. Notice of the change in date was provided by Directive and all other dates beyond that date were extended accordingly, except that is the date was a due date for the Department we actually shortened our time frame to meet the completion of the assessment process in March. We will strive to avoid this type of action in the future.

Education: The time frame for the Annual Course of Training, required by section 77-415 is specified by law.

With regard to the mandatory education for retention of the assessor's certification, this issue has been a matter of much discussion within the County Assessors' Association. Several years ago the Department agreed to perform a survey of other states to determine what if any continuing education programs were required. Upon completion of the survey the Department provided the results to the County Assessor's Association. Based upon the feedback of the assessors, the Department chose to present the concept of mandatory continuing education to the Legislature. The result was a regulatory authority granted by section 77-414.

In furtherance of this authority, the Department drafted proposed regulations and presented them to each county assessor's district for comments and changes. Based upon the information received the Department promulgated the draft regulations through the administrative hearing process. The regulations were approved on July 5, 2000.

In addition to the education requirements, the Department has established the Nebraska Assessment Education and Certification Advisory Committee for purposes of recommending approval on all aspects of the education process. The committee has met once this year and will be meeting again on August 29, 2000, in Kearney, Nebraska, at 10:00 am. At this meeting three assessors attended and offered considerable input to the Committee as it proceeded through its agenda. The Committee would appreciate any involvement of interested assessors regarding the matter of continuing education.

At the last meeting, the issue of scheduling education opportunities so that ex-officio assessor could more easily attend was addressed. The issue came to the Committee from Ms. Wendi McCormick, Sioux County Clerk and ex-officio Assessor. As a result of this request, the Department immediately adjusted the dates of several future programs to meet the request of these assessors.

Property Tax Administrator: The requirements of the Property Tax Administrator are set forth in section 77-700's, specifically section 77-702 (1), which cross-references section 77-5004. It is required that the Property Tax Administrator have the any certification or training required by Nebraska assessment officers. Be assured that the Property Tax Administrator will be required to obtain the same number of hours of continuing education as any assessor.

The matter of the dual functionality of the Property Tax Administrator has been and will continue to be an issue for the Legislature. The Department and Administrator will continue

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Tax Equalization and Review Commission

working with the Legislature on this issue. However, I would point out that the Tax Equalization and Review Commission may, during certain process, have the opportunity to evaluate the manner by which the Department carries out both of its duties.

Conclusion: The assessment process has been going through a major evolution since the middle to late 1980's. The focus on quality assessment is a priority issue at both the local and state level. I believe that enormous improvements have been made in the overall process. I believe that there is certainly room for more improvement, and the Department looks forward to the exchange of ideas and consideration of ways to improve the process for all citizens of the state of Nebraska.

Sincerely.

Catherine D. Lang  
Property Tax Administrator

Cc: Ms. Susie Lore  
County Assessors  
Nebraska Association of County Officials  
Nebraska Tax Research Council

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APPENDIX D:RESPONSE OF PROPERTY TAX ADMINISTRATOR TO  
DRAFT FORMAL PLAN

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# STATE OF NEBRASKA

DEPARTMENT OF PROPERTY ASSESSMENT & TAXATION  
Catherine D. Lang  
Property Tax Administrator

Mike Johanns

Governor

August 9, 2000

Ms. Janet Edwards, Commissioner  
Nebraska Tax Equalization and Review Commission  
P. O. Box 94732  
Lincoln, Nebraska 68509-4732

RE: 2001 Formal Plan of Equalization

Dear Ms. Edwards:

The purpose of this letter is to address a number of issues raised in the draft of the Commission's 2001 Formal Plan of Equalization as part of the public comment process referenced by the Commission. Through these comments, the Department would like to clarify some matters for the Commission, voice its agreement with the Commission on some issues, and respectfully disagree on others.

The first item the Department would like to bring to the Commission's attention relates to Section IV, Overview of the Property Tax System, on Page 3. With respect to the amounts of property taxes levied for tax year 1999, tax information is provided to the Department through the Certificate of Taxes Levied (CTL) prepared by each county in the state. The tax information from the counties has been summarized in a document prepared on January 14, 2000, entitled, *State of Nebraska Department of Property Assessment & Taxation, 1998 and 1999 Comparison, Value & Tax By Taxing Subdivision and By Property Type-State Totals*, a copy of which is attached. That document indicates in the section referencing Taxes By Subdivision that the total taxes levied were \$1,519,472,538.00, school district levies were in the amount of \$950,994,794.00 (Schools, Class 1-5 plus Schools, Bonds) and non-school property taxes were \$568,477,744.00. These amounts are different from those cited by the Commission and the Department thought it would be useful to bring these figures to the Commission's attention since the amounts provided by the CTL are the amounts provided and certified by the assessor or clerk in the county in which the political subdivisions levying the taxes are located. The CTL is designed to be a reflection of what is actually contained in the tax list for each county.

Second, with regard to Section VII, B, Annual Revisions to Property Taxes, the Commission discusses at length in that portion of the draft, the number of statutory sections amended by the Nebraska Legislature in recent years. The Department has no

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wish to dispute the Commission's count of the number of statutory sections changed. It would like to point out, however, that in the latter half of the 1990's the Legislature made two extremely significant changes in the structure of the property tax system in Nebraska when it replaced the system of appealing local valuation protests to the district courts and the State Board of Equalization and Assessment with the Nebraska Tax Equalization and Review Commission and with the creation of the Property Tax Administrator. The creation of the Commission to replace the State Board of Equalization and Assessment alone departs from almost a century of property tax practices in this state. Even leaving aside the substantive changes made by the Legislature in recent years, it would seem logical that in the implementation of the new ideas adopted by the Legislature that there would be a need to statutorily fine tune those ideas as experience in operating the new system accumulates. The point is that in the Department's view, what is important is not the number of total statutory sections changed by the Legislature but whether the overall process has improved. In light of the Commission's assertion that the level and quality of assessments throughout the state have improved in the last four years, a statement the Department agrees with, one cannot say that the statutory changes made by the Legislature have not contributed to that improvement.

The Department has a number of thoughts regarding Section VII, C, Rural Residential Acreages. Several of these are of a technical nature. For example, the Commission asserts on Page 14 that policies adopted by the Department, "...results in the requirement that the land component of these rural residential acreages be included in the *Qualified Agricultural Sales Roster*." The Department's regulations that have been in place during the bulk of the past year at Title 350, Nebraska Administrative Code, Regulation 10-001.05 dealing with the categorization of parcels of real property, when read with Regulation 10-004, provides authority to the assessor to categorize parcels according to their use. If the assessor believes a rural acreage does not fall within the class of agricultural property, he or she may classify that property in another manner. In such cases, the rural acreage would not be included within the *Qualified Agricultural Sales Roster*.

The Commission, on Page 16, in Footnote 30, notes that the Profiles for Agricultural Land have to date been unable to be adjusted by the size of parcel. The Department would apologize to the Commission for any confusion it might have regarding the Department's capabilities in developing the profiles. The Department has always displayed the size of the parcel sold in its statistical profiles under the heading "acres in sale". For 2000, the Department did add an enhancement to the sales file that would allow a statistical analysis of agricultural sales in a county by size. In developing profiles for each county, the Department can develop statistical analyses of the different strata provided in the profile. One of these strata is the size of the parcel by acre. However, although the question of the impact of the sales of smaller parcels of agriculturally classified land on the overall level of assessment for agricultural land in a number of counties during the equalization process conducted by the Commission, neither the counties nor the Commission asked the Department to provide that data.

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Commissioner Edwards  
August 9, 2000  
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In dealing with technical issues, the Commission has included a chart on Page 16 designed to show the percentage of property taxes levied by sector for tax year 1999. In reviewing the *State of Nebraska Department of Property Assessment and Taxation 1998 and 1999 Comparison, Value & Tax by Taxing Subdivision and By Property Type*, dated January 14, 2000, it appears that the numbers used in the Commission's chart came from the section setting forth value by sector, not taxes. In order to assist the Commission, the Department has added the tax information to the Commission's chart:

Sector	Tax	Value
Agricultural Land	20.08%	23.81%
Agricultural Improvement and Farmsite	1.46%	1.72%
Residential Real Property	51.48%	48.21%
Commercial, Industrial, & Mineral	17.13%	16.11%
Railroad Real Property	1.23%	1.36%
Public Service Real Property	0.30%	0.30%
Agricultural Personal Property	1.65%	1.95%
Commercial Personal Property	4.83%	4.69%
Railroad Personal Property	0.27%	0.30%
Public Service Personal Property	1.56%	1.55%
Total	100.00%	100.00%

The Department has attached a copy of the *Comparison* for your convenience.

On a more substantive note, the Commission indicates that in its view the treatment given to agricultural land in valuing it at 80% of its actual value is being improperly given to "doctors, lawyers, and business executives" who own rural acreages. Further, this practice appears, in the Commission's eyes to be the result of Department policy that, "...does nothing to support family farmers". (Page 16). It would appear that the Commission is advocating an "ownership" test to be grafted onto the existing statutory language defining agricultural land for valuation purposes. It could be that the Department misunderstands the Commission on this point since the Commission is well aware that the Nebraska Constitution requires property to be taxed by valuation in a uniform and proportionate manner without regard to who owns the property. The case law in the area of property taxation, including the case of *Sioux City Bridge Co. v. Dakota County*, 260 U.S. 441 (1923) prohibits the valuation of property based on its ownership. Finally, the Legislature, in statutorily defining agricultural and horticultural land, has chosen not to attempt to make a distinction between land owned by traditional family farms and land owned by families who have other occupations and income sources. It has instead chosen to look at whether the land is being primarily used for the production of agricultural and horticultural products. Given this background, it is the Department's belief that to institute such a dramatic policy change would require significant constitutional and statutory changes.

The point the Department would like to make on this issue is that it views its job not as making policy in this area but in simply interpreting the language chosen by the

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August 9, 2000  
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Legislature in a manner that is consistent with the Legislature's intent. It is not the job of the Department, or any other administrative agency, to substitute its judgment of what is or is not good public policy for that of the elected Legislature and disregard the language chosen by that body. The Legislature has chosen to define agricultural and horticultural land based on the use to which the land is put rather than a litmus test for the worthiness of the owner of the land to receive agricultural treatment for value purposes. The policy of the Department, if there is one, is to apply the statutory language to the process. It is up to the Legislature to make the type of policy suggested by the Commission.

A final point the Department would like to make on this issue is that on Pages 16 and 17 of the draft, the Commission references a "tax shift" that damages residential taxpayers resulting from the Department's policy toward the valuation of agricultural and horticultural land. The Department's interpretation of the statutes in any area of property taxation has never been aimed at creating any sort of impermissible tax distribution. The questions of how a tax burden should be imposed on the citizens are questions for the Legislature.

Section VII, D, Land Values and the Agricultural Land Manual appears to advocate that the Department actually set agricultural land values throughout the state. Currently, Department staff provides assistance to county assessors when asked, especially in the use of the "sales file" as part of a sales comparison approach in setting agricultural land values. That said, the Department does not view its job as actually setting values in any counties other than those in which the assessment function has been transferred to the Department by the elected county board of supervisors for that county. To do so would be to substitute the Department's judgment on value for that of the local county assessor. It is that local assessor who has the best opportunity to gather knowledge about the actual value of agricultural property in a county and who is in the best position to use that information to accurately set values. This would be especially true in instances where the market influences on agricultural land vary throughout the county. An attempt by the Department to provide a "one size fits all" chart for agricultural land values based on land capability group values in a county would be unlikely to account for those market influences the way a local assessor could.

On Page 23, the Commission asserts that attendance by the assessors at a school, conducted by the Department for October 30-November 3 of this year, is required by law. The Department would refer the Commission to Neb. Rev. Stat., Section 77-415 (1998 Supp.) which provides for an annual course of training for assessors conducted by the Department between January 15 and March 15 of each year. The annual course of training is mandatory but the section also provides that the assessor may send an employee to attend the course on his or her behalf. There are no other seminars, schools or workshops conducted by the Department that require attendance by assessors. While this at first seems a minor point, the Department brings it to the Commission's attention because the use of a date for the school in the Commission's Formal Plan that varies from the date provided by statute is likely to cause confusion among the assessors and their staffs.

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The Commission, in Section VIII, Other Issues, A, Special Valuation raises several issues the Department would like to address. The first of these, on Page 26, references a shift in tax policy when agricultural land subject to Special Valuation is sold for another purpose and is only subject to recapture valuation at 80% of that other purpose or use. The principle of recapture is to impose a tax on the recaptured parcel that would have been imposed if special valuation had not been in place. In each of the three previous years the parcel was required to be used for agricultural purposes. In each of those years, the greatest value that could have been assessed was 80% of market value, therefore, the recapture value could be no greater than 80% of market value.

The Department does agree with the Commission in its discussion of the difficulty of the determination of special valuation on Page 27. Determining the extent of nonagricultural influences on value is a difficult job for assessors. In order to try to provide some guidance in this area, the Legislature in its most recent session created the Greenbelt Advisory Committee to try to gain some insight on the valuation of agricultural and horticultural land for special valuation purposes. As for measuring the level of assessment where special valuation is involved, the Department is attempting to develop a means of measuring the level of assessment for the special valuation put on agricultural property as well as the recapture value of the property when it is sold.

In Section VIII, B, Inspection of Property, the Commission reasserts the need for county assessors to physically inspect property in the county. It also cites the *Grainger Bros. Co. v. County Bd. of Equal.*, 180 Neb. 571, 144 N.W.2d 161 (1966) case to reaffirm the need for the assessor to personally inspect property. The Department does not disagree with the Commission's view that the language of the Nebraska Supreme Court in *Grainger Brothers* supports the requirement for personal inspections by the assessor. However, the Department would suggest that, in light of the burden on assessors to complete all of their tasks described by the Commission, that the Legislature be asked to statutorily visit the inspection issue. Perhaps statutory language permitting the assessor to designate competent appraisal staff to conduct inspections and the requirement that the individual conducting the inspection be available at county board of equalization and Commission hearings to testify regarding the results of the inspection would be helpful on this question.

The Department would like to clarify one item within this section. On Page 29, the Commission indicates that erroneous valuations due to a lack of inspections will reduce the county's revenues from taxation. The Department would simply point out that, unless the county or political subdivision is up against its levy limit, the revenues generated by property taxes are a function of value times rate. Locally elected officials ultimately determine the budget for political subdivisions and the rate to be applied to the property value within the subdivision. The point is, valuation alone does not determine the revenues generated from property taxes. Erroneous valuations create tax shifts and requires other property to pay a disproportionate share of the property taxes imposed.

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The Department is also in full agreement with the Commission in its discussion of the importance of accurate record cards in Section VIII, C. Accurate Record Cards are extremely important, not only for the taxpayers and county board members but for the conduct of the day to day duties of the assessor. The Department, through its field liaisons, emphasizes the quality of property records when visiting with assessors throughout the state.

An interesting discussion in the draft is found in Section VIII, D, Statistical Profiles. The Commission raises concerns about how many sales in a particular class or subclass is necessary for a representative group that would potentially justify an equalization order. The Commission selected, as a minimum threshold, five trimmed, qualified sales. The Department would note that, in its view, the difficulty in this area goes beyond a single sales file period analysis. How should trends over time beyond the sales file period be dealt with? Should some account be taken of the percentage of parcels of that class represented by the sales in a given year? In some of the less populated counties, a small number of sales represents a fairly high percentage of properties in a given class. The Department is attempting to develop a means of developing trend and percentage of properties sold by class information to assist in the measurement of the level and quality of assessment for counties providing the statistical dilemma provided by the Commission.

Finally, the draft discusses at great length its perception of problems that exist in the property valuation and taxation arena. Other than conducting inspections and improving the quality of records in the counties, the Commission does not provide significant guidance to the improvement of assessments in the counties. In fact, the portions of the draft dealing with each county is a recitation of the county's statistical profile but contains no guidance for the assessors in those counties. This seems to be a departure from earlier practice. For example, the 2000 Formal Plan made suggestions, sometimes in very strong terms, to counties of things they should be doing to improve the assessment practices in the county. Those suggestions provided guidance to the assessors. To that end, the Department in July of this year, sent the Commission descriptions of its assessment efforts in each of the counties in which it performs the assessment function as well as descriptions of how those offices intended to improve their practices. To date, the Department has received no comment, in the draft or in any other form, from the Commission relating to these plans. Discussion of these proposed efforts in the formal plan would certainly be useful for the state assessors in those counties. It is the Department's understanding that the letters have been made exhibits in the equalization process before the Commission.

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Commissioner Edwards  
August 9, 2000  
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Thank you for the opportunity to provide comments on the draft of the 2001 Formal Plan of Equalization. I hope this information is helpful to the development of the formal plan.

Sincerely,

Catherine D. Lang  
Property Tax Administrator

CDL:mg

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January 14, 2000

State of Nebraska Dept. of Property Assessment & Taxation \*\*\* 1998 & 1999 Comparison \*\*\*

source: 1998 & 1999 CTL

Value Tax By Taxing Subdivision and By Property Type

COUNTY OF: STATE TOTAL

VALUE BY SUBDIVISION	1998 TOTAL VALUE	1999 TOTAL VALUE	'98-'99 Amount Chg	'98-'99 %Chg Value	1998 Average Rates	1999 Average Rates
COUNTY	74,603,633,524	81,499,658,239	6,896,024,715	9.24%	0.304541	0.281125
TOWNSHIP	12,403,118,046	13,577,964,249	1,174,846,203	9.47%	0.068434	0.064677
CITY OR VILLAGE	39,648,866,606	43,931,601,348	4,282,734,742	10.80%	0.442391	0.424561
FIRE DIST.	35,795,134,946	38,662,893,498	2,867,758,552	8.01%	0.046202	0.044324
NAT. RESOURCE DIST.	74,603,632,003	81,499,658,232	6,896,026,229	9.24%	0.031816	0.030849
MISC. DIST.	163,666,630,276	178,550,496,362	14,883,866,086	9.09%	0.033797	0.032414
ED. SERV. UNIT	74,046,104,285	80,892,741,806	6,846,637,521	9.25%	0.015565	0.016455
COMMUNITY COLLEGE	74,603,566,519	81,499,658,239	6,896,091,720	9.24%	0.074980	0.037544
SCHOOLS, CLASS 1-5	74,601,535,407	81,499,847,649	6,898,312,242	9.25%	1.120892	1.078763
SCHOOLS, CLASS 6	3,451,932,309	3,764,480,741	312,548,432	9.05%		
SCHOOLS, BONDS	58,247,924,626	74,739,080,087	16,491,155,461	28.31%	0.104944	0.096074
STATE TOTALS	74,603,633,524	81,499,658,239	6,896,024,715	9.24%	1.972307	1.864391

  

TAXES BY SUBDIVISION	1998 % of Total	1998 TOTAL TAXES	1999 % of Total	1999 TOTAL TAXES	'98-'99 Amount Chg	'98-'99 %Chg Tax	1998 Bond Taxes	1998 NonBond Taxes	1999 Bond Taxes	1999 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
COUNTY	1544%	227,198,972	15.08%	229,116,147	1,917,175	0.84%	10,259,748	216,939,224	9,914,816	219,201,331	-3.36%	1.04%
TOWNSHIP	058%	8,487,915	0.38%	8,781,760	293,846	3.46%	0	8,487,915	13,723	8,768,037	100.00%	3.30%
CITY OR VILLAGE	11.92%	175,402,964	12.28%	186,516,508	11,113,544	6.34%	47,547,104	127,855,860	53,500,841	133,015,667	12.52%	4.04%
FIRE DIST.	1.12%	16,538,089	1.13%	17,136,899	598,810	3.62%	1,245,209	15,292,880	14,501,612	15,686,287	16.50%	2.57%
NAT. RESOURCE DIST.	161%	23,736,056	1.65%	25,142,228	1,406,172	5.92%	0	23,736,056	0	25,142,228		5.92%
MISC. DIST.	3.76%	55,315,049	3.81%	57,875,260	2,560,211	4.63%	19,909,926	35,405,124	20,196,890	37,678,370	1.44%	6.42%
ED. SERV. UNIT	0.78%	11,525,117	0.88%	13,310,655	1,795,538	15.49%	0	11,525,117	0	13,310,655		15.49%
COMMUNITY COLLEGE	3.80%	55,937,671	2.01%	30,598,287	(25,339,384)	45.30%	19,260	55,919,411	0	30,598,287	-100.00%	-45.28%
SCHOOLS, CLASS 1-5	56.83%	836,202,975	57.86%	879,190,274	42,987,298	5.14%	0	836,202,975	0	879,190,274		5.14%
SCHOOLS, CLASS 6		0		0	0		0	0	0	0		
SCHOOLS, BONDS	4.13%	61,127,871	4.73%	71,804,520	10,676,649	17.47%	61,127,871	0	71,804,520	0	17.47%	
STATE TOTALS	100.00%	1,471,472,678	100.00%	1,519,472,538	47,999,859	3.26%	140,109,117	1,331,363,561	156,881,402	1,362,591,136	11.97%	2.35%

  

VALUE BY SECTOR	1998 % of Total	1998 TOTAL VALUE	1999 % of Total	1999 TOTAL VALUE	'98-'99 Amount Chg	'98-'99 %Chg Value	1998 Average Rates	1999 Average Rates
AGLAND REAL	24.32%	18,144,289,846	23.81%	19,402,944,176	1,258,654,330	6.94%	1.665277	1.572758
AGIMPRV & FRMSITE	1.77%	1,323,743,685	1.72%	1,401,393,066	77,649,381	5.87%	1.675917	1.582179
RESIDENTIAL REAL **	47.63%	35,531,912,755	49.11%	39,294,156,738	3,762,243,983	10.59%	2.107291	1.990882
COMM.&IND.&MINRL REAL	16.10%	12,008,794,612	16.11%	13,126,535,357	1,117,740,745	9.31%	2.105688	1.982941
RAILROAD REAL	1.26%	941,992,907	1.36%	1,112,072,462	170,079,55	18.06%	1.764129	1.676563
PUBLIC -SERVICE REAL	0.28%	210,437,665	0.30%	248,264,766	37,827,101	17.98%	1.971470	1.862817
AGRIC PERSONAL	2.08%	1,549,997,315	1.95%	1,586,124,463	36,127,148	2.33%	1.674354	1.585225
COMM PERSONAL	4.86%	3,626,523,244	4.69%	3,819,350,445	192,827,201	5.32%	2.038078	1.920937
RAILROAD PERSONAL	0.27%	203,068,395	0.30%	246,754,502	43,686,107	21.51%	1.763582	1.676110
PUBLIC SERVICE PERSONAL	1.42%	1,062,873,100	1.55%	1,262,062,265	199,189,165	18.74%	2.003524	1.872383
STATE TOTALS	100.00%	76,603,633,524	100.00%	81,499,658,239	6,896,024,715	9.24%	1.972387	1.864391

  

TAXES BY SECTOR	1998 % of Total	1998 TOTAL TAXES	1999 % of Total	1999 TOTAL TAXES	'98-'99 Amount Chg	'98-'99 %Chg Tax	1998 Bond Taxes	1998 NonBond Taxes	1999 Bond Taxes	1999 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
AGLAND REAL	2053%	302,152,742	20.08%	305,161,362	3,008,620	1.00%	10,939,843	291,212,899	10,976,370	294,184,992	0.33%	1.02%
AGIMPRV & FRMSITE	1.51%	22,184,849	1.46%	22,172,550	(12,300)	-0.06%	888,191	21,296,659	898,867	21,273,683	1.120%	-0.11%
RESIDENTIAL REAL **	50.89%	748,765,623	51.48%	782,300,425	33,539,800	4.48%	88,464,187	660,296,438	99,552,588	682,747,837	12.53%	3.40%
COMM.&IND.&MINRL REAL	17.18%	252,867,755	17.13%	260,291,429	7,423,674	2.94%	27,707,194	225,160,560	31,906,642	228,384,787	15.16%	1.43%
RAILROAD REAL	1.13%	16,617,969	1.23%	18,644,592	2,026,623	12.20%	799,144	15,818,825	947,348	17,697,244	18.55%	11.87%
PUBLIC SERVICE REAL	0.28%	4,148,715	0.30%	4,624,718	476,004	11.47%	371,532	3,777,183	499,461	4,125,257	34.43%	9.22%
AGRIC PERSONAL	1.76%	25,952,449	1.65%	25,143,636	(808,813)	-3.12%	1,009,565	24,942,884	990,314	24,153,321	-1.91%	-3.17%
COMM PERSONAL	5.02%	73,911,382	4.83%	73,367,306	(544,075)	-0.74%	7,793,037	66,118,445	8,485,486	64,891,821	8.89%	-1.87%
RAILROAD PERSONAL	0.24%	3,581,277	0.27%	4,135,876	554,599	15.49%	171,933	3,409,344	210,285	3,925,591	22.31%	15.14%
PUBLIC SERVICE PERSONAL	1.45%	21,294,917	1.56%	23,630,644	2,335,727	10.97%	1,964,491	19,330,425	2,414,042	21,216,602	22.88%	9.76%
STATE TOTALS	100.00%	1,471,472,678	100.00%	1,519,472,538	47,999,859	3.26%	140,109,117	1,331,363,561	156,881,402	1,362,591,136	11.97%	2.35%